

**1120**Form  
Department of the Treasury  
Internal Revenue Service**U.S. Corporation Income Tax Return**For calendar year 2017 or tax year beginning Nov 1, 2017, ending Oct 31, 2018▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2017****A Check if:**

- 1a Consolidated return (attach Form 851) ☐
- b Life/nonlife consolidated return ☐
- 2 Personal holding co. (attach Sch. PH) ☐
- 3 Personal service corp. (see instructions) ☐
- 4 Schedule M-3 attached ☐

**TYPE  
OR  
PRINT**

Name

WISE ESPRESSO BAR CORP

Number, street, and room or suite no. If a P.O. box, see instructions.

3120 CONEY ISLAND AVE

City or town, state, or province, country, and ZIP or foreign postal code

BROOKLYN

NY 11235

**B Employer identification number****C Date incorporated**

11/15/2013

**D Total assets (see instructions)**

\$ 213,940

**E Check if:** (1) ☐ Initial return(2) ☐ Final return(3) ☐ Name change(4) ☐ Address change**Income**

1a	Gross receipts or sales	1a	2,480,789
b	Returns and allowances	1b	
c	Balance. Subtract line 1b from line 1a	1c	2,480,789
2	Cost of goods sold (attach Form 1125-A)	2	1,875,271
3	Gross profit. Subtract line 2 from line 1c	3	605,518
4	Dividends (Schedule C, line 19)	4	
5	Interest	5	
6	Gross rents	6	
7	Gross royalties	7	
8	Capital gain net income (attach Schedule D (Form 1120))	8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10	Other income (see instructions—attach statement)	10	
11	<b>Total income.</b> Add lines 3 through 10	11	605,518

**Deductions (See instructions for limitations on deductions.)**

12	Compensation of officers (see instructions—attach Form 1125-E)	12	95,420
13	Salaries and wages (less employment credits)	13	236,196
14	Repairs and maintenance	14	0
15	Bad debts	15	
16	Rents	16	158,133
17	Taxes and licenses	17	194,148
18	Interest	18	13,500
19	Charitable contributions	19	
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	11,141
21	Depletion	21	
22	Advertising	22	0
23	Pension, profit-sharing, etc., plans	23	
24	Employee benefit programs	24	
25	Domestic production activities deduction (attach Form 8903)	25	
26	Other deductions (attach statement) <b>Other Deductions Statement</b>	26	127,857
27	<b>Total deductions.</b> Add lines 12 through 26	27	836,395
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	-230,877
29a	Net operating loss deduction (see instructions)	29a	
b	Special deductions (Schedule C, line 20)	29b	
c	Add lines 29a and 29b	29c	

**Tax, Refundable Credits, and Payments**

30	<b>Taxable income.</b> Subtract line 29c from line 28. See instructions	30	-230,877
31	Total tax (Schedule J, Part I, line 11)	31	
32	Total payments and refundable credits (Schedule J, Part II, line 21)	32	
33	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	33	
34	<b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34	
35	<b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35	
36	Enter amount from line 35 you want: <b>Credited to 2018 estimated tax</b> ▶ <b>Refunded</b> ▶	36	

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

PRESIDENT

Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

MARINA LERNER

Preparer's signature

MARINA LERNER

Date

01/28/2019

Check ☐ if self-employed

PTIN

P00084823

Firm's name ▶ McLAN ACCOUNTING LLC

Firm's address ▶ 4121 18 AVE. BROOKLYN NY 11218

Firm's EIN

Phone no. (718) 871-8250

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120** (2017)

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
<b>1</b> Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		70	
<b>2</b> Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .		80	
<b>3</b> Dividends on debt-financed stock of domestic and foreign corporations . . . . .		see instructions	
<b>4</b> Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		42	
<b>5</b> Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		48	
<b>6</b> Dividends from less-than-20%-owned foreign corporations and certain FSCs . . . . .		70	
<b>7</b> Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .		80	
<b>8</b> Dividends from wholly owned foreign subsidiaries . . . . .		100	
<b>9 Total.</b> Add lines 1 through 8. See instructions for limitation . . . . .			
<b>10</b> Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 . . . . .		100	
<b>11</b> Dividends from affiliated group members . . . . .		100	
<b>12</b> Dividends from certain FSCs . . . . .		100	
<b>13</b> Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12 . . . . .			
<b>14</b> Income from controlled foreign corporations under subpart F (attach Form(s) 5471) . . . . .			
<b>15</b> Foreign dividend gross-up . . . . .			
<b>16</b> IC-DISC and former DISC dividends not included on line 1, 2, or 3 . . . . .			
<b>17</b> Other dividends . . . . .			
<b>18</b> Deduction for dividends paid on certain preferred stock of public utilities . . . . .			
<b>19 Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 . . . . . ▶			
<b>20 Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b . . . . . ▶			

**Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation. See instructions ▶	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	<b>Total credits.</b> Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—Income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
10	<b>Total.</b> Add lines 9a through 9f		10
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

**Part II—Payments and Refundable Credits**

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	<b>Total payments.</b> Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	<b>Total credits.</b> Add lines 19a through 19d	20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32	21	

**Schedule K Other Information** (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 722410		
b	Business activity ▶ EXPRESSO BAR		
c	Product or service ▶ SERVICES		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

**Schedule K Other Information** (continued from page 3)**5** At the end of the tax year, did the corporation:

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes	No
	<input checked="" type="checkbox"/>

(i) Name of Corporation

(ii) Employer Identification Number (if any)

(iii) Country of Incorporation

(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes	No
	<input checked="" type="checkbox"/>

(i) Name of Entity

(ii) Employer Identification Number (if any)

(iii) Country of Organization

(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 . . . . .

If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

Yes	No
	<input checked="" type="checkbox"/>

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? . . . . .

For rules of attribution, see section 318. If "Yes," enter:

(a) Percentage owned ▶ and (b) Owner's country ▶

(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶

Yes	No
	<input checked="" type="checkbox"/>

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ☐  
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) . . . . . ▶ \$ 13,038.

- 13** Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? . . . . .

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$

Yes	No
	<input checked="" type="checkbox"/>

- 14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . .

If "Yes," complete and attach Schedule UTP.

Yes	No
	<input checked="" type="checkbox"/>

- 15a** Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? . . . . .

- b** If "Yes," did or will the corporation file required Forms 1099? . . . . .

Yes	No
	<input checked="" type="checkbox"/>

- 16** During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? . . . . .

Yes	No
	<input checked="" type="checkbox"/>

- 17** During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . .

Yes	No
	<input checked="" type="checkbox"/>

- 18** Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . .

Yes	No
	<input checked="" type="checkbox"/>

- 19** During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . .

Yes	No
	<input checked="" type="checkbox"/>

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash . . . . .		6,500.		10,119.
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .		19,830.		109,850.
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .	122,080.		122,080.	
b	Less accumulated depreciation . . . . .	( 88,254.)	33,826.	( 99,395.)	22,685.
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	97,612.		97,612.	
b	Less accumulated amortization . . . . .	( 28,514.)	69,098.	( 38,326.)	59,286.
14	Other assets (attach statement) . . . . .		12,000.		12,000.
15	Total assets . . . . .		141,254.		213,940.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .		138,542.		231,406.
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .		36,782.		247,481.
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .	200.	200.	200.	200.
23	Additional paid-in capital . . . . .				
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		-34,270.		-265,147.
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( )
28	Total liabilities and shareholders' equity . . . . .		141,254.		213,940.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books . . . . .	-230,877.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$ . . . . .	
3	Excess of capital losses over capital gains . . . . .				
4	Income subject to tax not recorded on books this year (itemize): . . . . .				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . . . \$ . . . . .		a	Depreciation . . . . . \$ . . . . .	
b	Charitable contributions . . . . . \$ . . . . .		b	Charitable contributions \$ . . . . .	
c	Travel and entertainment . . . . . \$ . . . . .				
6	Add lines 1 through 5 . . . . .	-230,877.	9	Add lines 7 and 8 . . . . .	
			10	Income (page 1, line 28)—line 6 less line 9 . . . . .	-230,877.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year . . . . .	-34,270.	5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .	-230,877.		b Stock . . . . .	
3	Other increases (itemize): . . . . .			c Property . . . . .	
			6	Other decreases (itemize): . . . . .	
			7	Add lines 5 and 6 . . . . .	
4	Add lines 1, 2, and 3 . . . . .	-265,147.	8	Balance at end of year (line 4 less line 7) . . . . .	-265,147.

Form **1125-A**

(Rev. October 2016)

Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.  
► Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).

Name <b>WISE ESPRESSO BAR CORP</b>		Employer identification number	
1	Inventory at beginning of year . . . . .	1	19,830
2	Purchases . . . . .	2	1,965,291
3	Cost of labor . . . . .	3	
4	Additional section 263A costs (attach schedule) . . . . .	4	
5	Other costs (attach schedule) . . . . . supplies	5	0
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	1,985,121
7	Inventory at end of year . . . . .	7	109,850
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	8	1,875,271

**9a** Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ►

**b** Check if there was a writedown of subnormal goods . . . . . ☐

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ☐

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . . **9d**

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . . ☐ Yes ☒ No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

**General Instructions****Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.



Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2017, or tax year beginning Nov 1, 2017, ending Oct 31, 20 18**2017**Department of the Treasury  
Internal Revenue Service▶ Do not send to the IRS. Keep for your records.  
▶ Go to [www.irs.gov/Form8879C](http://www.irs.gov/Form8879C) for the latest information.

Name of corporation

Employer identification number

WISE ESPRESSO BAR CORP

**Part I Tax Return Information** (Whole dollars only)

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	605,518.
<b>2</b>	Taxable income (Form 1120, line 30)	<b>2</b>	-230,877.
<b>3</b>	Total tax (Form 1120, line 31)	<b>3</b>	
<b>4</b>	Amount owed (Form 1120, line 34)	<b>4</b>	
<b>5</b>	Overpayment (Form 1120, line 35)	<b>5</b>	

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_  
ERO firm name  
on the corporation's 2017 electronically filed income tax return.
- ☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title PRESIDENT**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1	2	1	9	4	4	4	1	2	1	1
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 01/28/2019

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 11/15/17 PRO

Form **8879-C** (2017)



Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2017**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

WISE ESPRESSO BAR CORP

Business or activity to which this form relates

Form 1120 Line 20

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,141.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,141.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	----------------------------	--	---------------------------	------------------------------	----------------------------------	------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . **25****26** Property used more than 50% in a qualified business use:

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use:

		%			S/L			
		%			S/L			
		%			S/L			

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 . **29****Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	---------------------------	---------------------	--	-----------------------------------

**42** Amortization of costs that begins during your 2017 tax year (see instructions):

--	--	--	--	--	--

**43** Amortization of costs that began before your 2017 tax year . **43** 9,812.**44** Total. Add amounts in column (f). See the instructions for where to report . **44** 9,812.





**IRS e-file Authentication Statement****2017**

► Keep for your records

Name(s) Shown on Return

WISE ESPRESSO BAR CORP

Employer ID No.

**A – Practitioner PIN Authorization**

QuickZoom to the Federal Information Worksheet to enter PIN information . . . . .

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN . . . . .

ERO entered Officer's PIN . . . . .

**B – Signature of Electronic Return Originator****ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) . . . . . EFIN 121944 Self-Select PIN 41211**C – Signature of Officer****Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure:**

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

**Electronic Funds Withdrawal Consent (if applicable):**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN . . . . . 41214Date . . . . . 01/23/2019

Form 1120, Line 29a

## Net Operating Loss Worksheet

2017

Name

WISE ESPRESSO BAR CORP

Employer Identification Number

**CURRENT LAW: Two year carryback, twenty year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2016			
2015	10,892.		10,892.
2014			
2013	2,146.		2,146.
2012			
2011			
2010			
2009			
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
Total new law	13,038.		13,038.

**OLD LAW: Three year carryback, fifteen year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011			
2010			
2009			
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
Total old law			

WISE ESPRESSO BAR CORP

**Net Operating Loss Summary**

<b>NOL Carryover Year</b>	<b>A NOL Carryover Available</b>	<b>B Deduction Allowed in Current Year</b>	<b>C Adjustment Under Section 172(b)(2)</b>	<b>D Remaining Carryover 20 Years</b>	<b>E Remaining Carryover 15 Years*</b>
2016 . . . . .					
2015 . . . . .	10,892.			10,892.	
2014 . . . . .					
2013 . . . . .	2,146.			2,146.	
2012 . . . . .					
2011 . . . . .					
2010 . . . . .					
2009 . . . . .					
2008 . . . . .					
2007 . . . . .					
2006 . . . . .					
2005 . . . . .					
2004 . . . . .					
2003 . . . . .					
2002 . . . . .					
2001 . . . . .					
2000 . . . . .					
1999 . . . . .					
1998 . . . . .					
1997 . . . . .					
<b>Totals . . . . .</b>	<b>13,038.</b>			<b>13,038.</b>	
Less: Carryover expiring due to 20-year limitation . . . . .					
Less: Carryover expiring due to 15-year limitation . . . . .					
Add: Current year net operating loss . . . . .					230,877.
Less: Carryback of current year net operating loss . . . . .					
Net operating loss carryover to next year . . . . .					243,915.

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WISE ESPRESSO BAR CORP

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**Additional information from your 2017 Federal Corporation Tax Return****Form 1120: US Corporation Income Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,360
AMORTIZATION	9,812
AUTOMOBILE AND TRUCK EXPENSE	14,571
BANK CHARGES	9,257
CLEANING	300
INSURANCE	4,758
LEGAL AND PROFESSIONAL	850
OFFICE EXPENSE	1,175
TELEPHONE	3,035
UTILITIES	67,685
WEBSITE	3,766
PROF.SVC.	10,700
EXTERMINATING	588
<b>Total</b>	<b>127,857</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17A****Itemization Statement**

Description	Amount
NYS CORP TAX	1,863.
NYC CORP TAX	517.
<b>Total</b>	<b>2,380.</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17C****Itemization Statement**

Description	Amount
FICA	25,369.
SUTA	2,493.
FUTA	707.
<b>Total</b>	<b>28,569.</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17D****Itemization Statement**

Description	Amount
NYS SALES TAX	163,199.
<b>Total</b>	<b>163,199.</b>





Department of Taxation and Finance

# General Business Corporation Franchise Tax Return

Tax Law -- Article 9-A

**CT-3**

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See Instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

beginning **11-01-17**, ending **10-31-18**

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		Employer identification number (EIN)		File number <b>AA5</b>	Business telephone number <b>(347) 424-5773</b>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation <b>WISE ESPRESSO BAR CORP</b>					Trade name/DBA		
Mailing name (if different from legal name above) <b>c/o</b>					State or country of incorporation <b>NY</b>		
Mailing address number and street or PO box <b>3120 CONEY ISLAND AVE</b>					Date of incorporation <b>11-15-13</b>		Foreign corporations: date began business in NYS
City <b>BROOKLYN</b>	State <b>NY</b>	ZIP code <b>11235</b>	Country (if not United States)		For office use only		
Principal business activity in NYS <b>ESPRESSO BAR</b>				NAICS business code number (from NYS Pub. 910)			
If address/phone above is new, mark an X in the box <input type="checkbox"/>				If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.			

A. Pay amount shown on Part 2, line 23c. Make payable to: <b>New York State Corporation Tax</b>		Payment enclosed	
Attach your payment here. (Detach all check stubs; see instructions for details.)		<b>A</b> <b>1,554</b>	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see Instructions; mark an X in the appropriate box) <b>B</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) <b>C</b>			

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title <b>PRESIDENT</b>
	E-mail address of authorized person	Telephone number <b>(347) 424-5773</b>	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) <b>MCLAN ACCOUNTING LLC</b>	Firm's EIN <b>20-1684592</b>	Preparer's PTIN or SSN
	Signature of individual preparing this return <b>MARINA LERNER</b>	Address <b>4121 18 AVE. BROOKLYN NY 11218</b>	State <b>NY</b> ZIP code
	E-mail address of individual preparing this return <b>CPAMCLAN@GMAIL.COM</b>	Preparer's NYTPRN or	Excl. code <b>03</b> Date <b>01-28-19</b>

See Instructions for where to file.

**Content of Form CT-3**

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

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REV 11/27/17 PRO

**Part 1 – General corporate information****Section A – Qualification for preferential tax rates** – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... **1** ☐
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... **2** ☐
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... **3** ☐
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... **4** ☐
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... **5** ☐
- 6 A small business eligible for the capital base tax exception ..... **6** ☒
- If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ..... **6a** 200
- 6b Small business taxpayers only: you are also a QETC ..... **6b** ☐
- 6c Small business taxpayers only: you are also a qualified New York manufacturer ..... **6c** ☐
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... **7** ☐

**Section B – New York State information** (see instructions)

- 1 Number of New York State employees ..... **1** ☐
- 2 Wages paid to New York State employees ..... **2** ☐
- 3 Number of business establishments in New York State ..... **3** ☐
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ..... **4** ☐
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ..... **5** ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** ☐ Number ☐ Amount ☐
- 6 If you are not protected by Public Law 86-272 and are subject to tax solely as a result of deriving receipts in New York State, mark an **X** in the box ..... **6** ☐

**Section C – Filing information**

- 1 Federal return filed – you must mark an **X** in one box and attach a complete copy of your federal return
- 1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 Amended return – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
- Final federal determination • ☐ Date of determination ☐ Failure to meet investment capital holding period • ☐
- NOL carryback • ☐ Capital loss carryback ..... • ☐ 1139 • ☐ 1120X • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period ..... **2a** ☐
- 3 Required attachments – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
- CT-3.1 • ☐ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☒ Other (identify): ..... ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count each form filed. .... **4** ☐
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ..... **5** ☐
- 6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? (see instructions) ..... Yes • ☐ No • ☒
- 7 If you are a foreign corporation computing your tax taking into account only your distributive shares from multiple limited partnerships, mark an **X** in the box and file Form CT-60 ..... ☐

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**Part 2 – Computation of balance due or overpayment****Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	1a	0
1b	Capital base tax (from Part 4, line 15; see instructions)	1b	
1c	Fixed dollar minimum tax (see instr) New York receipts 2,480,789.	1c	1,500
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	2	1,500
3	Tax credits used (from Part 7, line 2; see instructions)	3	
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	4	1,500
5			
6			
7			

**Penalties and interest**

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box) <input checked="" type="checkbox"/>	8	54
9	Interest on late payment (see instructions)	9	
10	Late filing and late payment penalties (see instructions)	10	
11	Total penalties and interest (add lines 8, 9, and 10)	11	54

**Voluntary gifts/contributions (see instructions)**

12a	Return a Gift to Wildlife	12a	
12b	Breast Cancer Research and Education Fund	12b	
12c	Prostate Cancer Research, Detection, and Education Fund	12c	
12d	9/11 Memorial	12d	
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	
12f	Veterans Remembrance	12f	
12g	Women's Cancers Education and Prevention Fund	12g	
12h	New York State Veterans' Homes	12h	
13	Total voluntary gifts/contributions (add lines 12a through 12h)	13	

**Total amount due**

14	Add lines 4, 11, and 13	14	1,554
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**Prepayments**

15	Mandatory first installment from Form CT-300 (see instructions)	15	
16	Second installment (from Form CT-400)	16	
17	Third installment (from Form CT-400)	17	
18	Fourth installment (from Form CT-400)	18	
19	Payment with extension request (from Form CT-5, line 5)	19	
20	Overpayment credited from prior years (see instructions) Period	20	
21	Overpayment credited from CT-3-M Period	21	
22	Total prepayments (add lines 15 through 21; see instructions)	22	

**Payment due or overpayment to be credited/refunded (see instructions)**

23a	Underpayment	23a	1,554
23b	Additional amount for 2018 MFI	23b	0
23c	Balance due	23c	1,554
24a	Excess prepayments	24a	
24b	Amount previously credited to 2018 MFI	24b	
24c	Overpayment	24c	
25	Amount of overpayment to be credited to next period	25	
26	Balance of overpayment available (subtract line 25 from line 24c)	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	28	
29	Unused tax credits to be refunded	29	
30	Unused tax credits applied to next period	30	

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**Part 3 – Computation of tax on business income base**

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	1	-230,877
2	Additions to FTI (from Form CT-225, line 5)	2	2,380
3	Add lines 1 and 2	3	-228,497
4	Subtractions from FTI (from Form CT-225, line 10)	4	
5	Subtract line 4 from line 3	5	-228,497
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	7	-228,497
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	8	
9	Subtract line 8 from line 7	9	-228,497
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	10	
11	Business income (add lines 9 and 10)	11	-228,497
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	12	0
13	Business income after addback (add lines 11 and 12)	13	-228,497
14	Business apportionment factor (from Part 6, line 55)	14	1.0000
15	Apportioned business income after addback (multiply line 13 by line 14)	15	-228,497
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	16	0
17	Subtract line 16 from line 15	17	-228,497
18	NOL deduction (from Form CT-3.4, line 6)	18	0
19	Business income base (subtract line 18 from line 17)	19	-228,497
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	20	0

**Note:** If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.



**Part 4 – Computation of tax on capital base** (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return .....	1	141,254	213,940	177,597
2 Real property and marketable securities included on line 1 .....	2			
3 Subtract line 2 from line 1 .....	3	141,254	213,940	177,597
4 Real property and marketable securities at fair market value .....	4			
5 Adjusted total assets (add lines 3 and 4) .....	5	141,254	213,940	177,597
6 Total liabilities .....	6	175,324	478,887	327,106
7 Total net assets (subtract line 6, column C, from line 5, column C) .....	7			-149,509
8 Investment capital (from Part 5, line 19; if zero or less, enter 0) .....	8			0
9 Business capital (subtract line 8 from line 7) .....	9			-149,509
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0) .....	10			0
11 Total business capital (add lines 9 and 10) .....	11			-149,509
12 Business apportionment factor (from Part 6, line 55) .....	12			1.0000
13 Apportioned business capital (multiply line 11 by line 12) .....	13			-149,509
14 New small business (if in first two tax years, mark an X in one box) Year one <input checked="" type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b) .....	15			

**Part 5 – Computation of investment capital for the current tax year** (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1) .....	16			
17 Total of stocks <b>actually</b> held for more than one year (from Form CT-3.1, Schedule E, line 2) .....	17			
18 Total of stocks <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3) .....	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0) .....	19			0

**Addback of capital previously reported as investment capital**

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did <b>not</b> meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10) .....	20			

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**Part 6 – Computation of business apportionment factor** (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. ☐

		A – New York State	B – Everywhere
<b>Section 210-A.2</b>			
1 Sales of tangible personal property .....	1		
2 Sales of electricity .....	2		
3 Net gains from sales of real property .....	3		
<b>Section 210-A.3</b>			
4 Rentals of real and tangible personal property .....	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property .....	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event .....	6		
<b>Section 210-A.4</b>			
7 Sale, licensing, or granting access to digital products .....	7		
<b>Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)</b>			
8 To make this irrevocable election, mark an <b>X</b> in the box (see instructions) .....			8 <input type="checkbox"/>
<b>Section 210-A.5(a)(2) – Mark an <b>X</b> in each box that is applicable (see line 8 instructions)</b>			
<b>Section 210-A.5(a)(2)(A)</b>			
9 Interest from loans secured by real property .....	9		
10 Net gains from sales of loans secured by real property .....	10		
11 Interest from loans <b>not</b> secured by real property (QFI • <input type="checkbox"/> ) .....	11		
12 Net gains from sales of loans <b>not</b> secured by real property (QFI • <input type="checkbox"/> ) .....	12		
<b>Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)</b>			
13 Interest from federal debt .....	13		
14			
15 Interest from NYS and its political subdivisions debt .....	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt .....	16		
17 Interest from other states and their political subdivisions debt .....	17		
18 Net gains from other states and their political subdivisions debt .....	18		
<b>Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)</b>			
19 Interest from asset-backed securities and other government agency debt .....	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange .....	20		
21 Net gains from all other asset-backed securities .....	21		
<b>Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)</b>			
22 Interest from corporate bonds .....	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange .....	23		
24 Net gains from other corporate bonds .....	24		
<b>Section 210-A.5(a)(2)(E)</b>			
25 Net interest from reverse repurchase and securities borrowing agreements .....	25		
<b>Section 210-A.5(a)(2)(F)</b>			
26 Net interest from federal funds .....	26		
<b>Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)</b>			
27 Net income from sales of physical commodities .....	27		
<b>Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)</b>			
28 Marked to market net gains .....	28		
<b>Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)</b>			
<b>210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)</b>			
29 Interest from other financial instruments .....	29		
30 Net gains and other income from other financial instruments .....	30		

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**Part 6 – Computation of business apportionment factor** (continued)

	A – New York State	B – Everywhere
<b>Section 210-A.5(b)</b>		
31 Brokerage commissions ..... 31		
32 Margin interest earned on behalf of brokerage accounts ..... 32		
33 Fees for advisory services for underwriting or management of underwriting ..... 33		
34 Receipts from primary spread of selling concessions ..... 34		
35 Receipts from account maintenance fees ..... 35		
36 Fees for management or advisory services ..... 36		
37 Interest from an affiliated corporation ..... 37		
<b>Section 210-A.5(c)</b>		
38 Interest, fees, and penalties from credit cards ..... 38		
39 Service charges and fees from credit cards ..... 39		
40 Receipts from merchant discounts ..... 40		
41 Receipts from credit card authorizations and settlement processing .. 41		
42 Other credit card processing receipts ..... 42		
<b>Section 210-A.5(d)</b>		
43 Receipts from certain services to investment companies ..... 43		
<b>Section 210-A.6</b>		
44 Receipts from railroad and trucking business ..... 44		
<b>Section 210-A.6-a</b>		
45 Receipts from the operation of vessels ..... 45		
<b>Section 210-A.7</b>		
46 Receipts from air freight forwarding ..... 46		
47 Receipts from other aviation services ..... 47		
<b>Section 210-A.8</b>		
48 Advertising in newspapers or periodicals ..... 48		
49 Advertising on television or radio ..... 49		
50 Advertising via other means ..... 50		
<b>Section 210-A.9</b>		
51 Transportation or transmission of gas through pipes ..... 51		
<b>Section 210-A.10</b>		
52 Receipts from other services/activities not specified ..... 52	2,480,789	2,480,789
<b>Section 210-A.11</b>		
53 Discretionary adjustments ..... 53		
<b>Total receipts</b>		
54 Add lines 1 through 53 in columns A and B ..... 54	2,480,789	2,480,789
<b>Calculation of business apportionment factor</b>		
55 New York State business apportionment factor (divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place; if 100% in New York State, enter as 1.0000) ..... 55		1.0000

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.



**Part 7 – Summary of tax credits claimed**

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) ..... ☐ 1 Yes ☐ No ☒ X

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37 .....	CT-606 .....	DTF-622 .....
CT-40 .....	CT-607 .....	DTF-624 .....
CT-41 .....	CT-611 .....	DTF-630 .....
CT-43 .....	CT-611.1 .....	Other credits .....
CT-44 .....	CT-611.2 .....	
CT-46 .....	CT-612 .....	
CT-47 .....	CT-613 .....	
CT-236 .....	CT-631 .....	
CT-238 .....	CT-633 .....	
CT-239 .....	CT-634 .....	
CT-241 .....	CT-635 .....	
CT-242 .....	CT-636 .....	
CT-243 .....	CT-637 .....	
CT-246 .....	CT-638 .....	
CT-248 .....	CT-639 .....	
CT-249 .....	CT-640 .....	
CT-250 .....	CT-641 .....	
CT-261 .....	CT-642 .....	
CT-501 .....	CT-643 .....	
CT-601 .....	CT-644 .....	
CT-602 .....	CT-645 .....	
CT-603 .....	CT-646 .....	
CT-604 .....	CT-647 .....	
CT-605 .....	DTF-621 .....	

2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) ..... ☐ 2

3 Total tax credits claimed that are refund eligible (see instructions) ..... ☐ 3

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box ..... ☐ 4a

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an X in the box ..... ☐ 4b

4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box ..... ☐ 4c

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**Schedule B – New members included in the combined group for the current tax period;**  
**Form CT-3-A filers only (see instructions)**

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**Schedule C – Former members not included in the combined group for the current tax period;**  
**Form CT-3-A filers only (see instructions)**

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)





Department of Taxation and Finance

# New York State Modifications

Tax Law – Articles 9-A, 22, and 33

# CT-225

Legal name of corporation

WISE ESPRESSO BAR CORP

Employer identification number (EIN)

File this form with Form CT-3, CT-3-S, or CT-33.

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an X in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐

## Schedule A – Certain New York State additions to federal income

### Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust

#### 1 New York State additions (see instructions)

	Modification number	Amount
1a	A - 505	2,380.00
1b	A -	00
1c	A -	00
1d	A -	00
1e	A -	00
1f	A -	00
1g	A -	00
1h	A -	00

	Modification number	Amount
1i	A -	00
1j	A -	00
1k	A -	00
1l	A -	00
1m	A -	00
1n	A -	00
1o	A -	00
1p	A -	00

Total from additional Form(s) CT-225, if any ..... 00

2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225) ..... 2 2,380.00

### Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust

#### 3 New York State additions (see instructions)

	Modification number	Amount
3a	EA -	00
3b	EA -	00
3c	EA -	00
3d	EA -	00
3e	EA -	00
3f	EA -	00
3g	EA -	00
3h	EA -	00

	Modification number	Amount
3i	EA -	00
3j	EA -	00
3k	EA -	00
3l	EA -	00
3m	EA -	00
3n	EA -	00
3o	EA -	00
3p	EA -	00

Total from additional Form(s) CT-225, if any ..... 00

4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225) ..... 4 00

5 Total additions (add lines 2 and 4; see instructions) ..... 5 2,380.00

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**Schedule B – Certain New York State subtractions from federal income****Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6 New York State subtractions (see instructions)**

	Modification number	Amount		Modification number	Amount
6a	S -	00	6i	S -	00
6b	S -	00	6j	S -	00
6c	S -	00	6k	S -	00
6d	S -	00	6l	S -	00
6e	S -	00	6m	S -	00
6f	S -	00	6n	S -	00
6g	S -	00	6o	S -	00
6h	S -	00	6p	S -	00
Total from additional Form(s) CT-225, if any		00			00

**7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)** **7** **00**

**Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust****8 New York State subtractions (see instructions)**

	Modification number	Amount		Modification number	Amount
8a	ES -	00	8i	ES -	00
8b	ES -	00	8j	ES -	00
8c	ES -	00	8k	ES -	00
8d	ES -	00	8l	ES -	00
8e	ES -	00	8m	ES -	00
8f	ES -	00	8n	ES -	00
8g	ES -	00	8o	ES -	00
8h	ES -	00	8p	ES -	00
Total from additional Form(s) CT-225, if any		00			00

**9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)** **9** **00**

**10 Total subtractions (add lines 7 and 9; see instructions)** **10** **00**





Department of Taxation and Finance

# Underpayment of Estimated Tax By a Corporation

Tax Law -- Article 27, Section 1085

CT-222

All filers must enter tax period:

Tax return filed: CT-3

beginning 11-01-17 ending 10-31-18

Legal name of corporation WISE ESPRESSO BAR CORP	Employer identification number
---	--------------------------------

Read the instructions, Form CT-222-I, before completing.

## Part 1 - Annual payment

1 Enter your 2017 corporation franchise, excise, or gross receipts tax after credits or enter the 2017 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	1,500.
2 Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	1,365.
3 Enter your 2016 corporation franchise, excise, or gross receipts tax after credits or enter the 2016 MTA surcharge	3	1,500.
4 Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount	5	1,365.

## Part 2 - Reasons for filing

Mark an X in the boxes below that apply. If any boxes are marked, you must file Form CT-222 even if you do not owe a penalty.

- 6 You are using the adjusted seasonal installment method (see instructions; complete applicable parts of Schedule A) ☐
- 7 You are using the annualized income installment method (see instructions; complete applicable parts of Schedule A) ☐
- 8 You are not a large corporation and figure your estimated tax based on the prior year's tax (the prior year cannot be a short year, and your return must have shown a tax liability) ☐
- 9 You are not a large corporation and figure your estimated tax by applying to the tax base on which the current year's tax was paid the facts shown on your return for, and the law applicable to, the preceding tax year, but using the rates applicable to the current year (complete Schedule B) ☐

## Part 3 - Computing the underpayment -- for lines 11 through 19, complete one column before going to the next column.

	A	B	C	D
10 Installment due dates (see instructions)	01-16-18	04-16-18	07-16-18	10-15-18
11 Required installments (see instructions)	375.	330.	330.	330.
12 Estimated tax timely paid or credited for each period (see instructions). For column A only, also enter the amount from this line on line 16				
13 Enter amount, if any, from line 19 of the preceding column				
14 Add lines 12 and 13				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column		375.	705.	1,035.
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0		0.	0.	0.
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0		375.	705.	
18 Underpayment -- If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (see instructions)	375.	330.	330.	330.
19 Overpayment -- If line 11 is less than line 16, subtract line 11 from line 16				

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Part 4 – Computation of the underpayment penalty (see instructions)		A First	B Second	C Third	D Fourth
20	Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions) ..	01-15-19	01-15-19	01-15-19	01-15-19
<b>Number of days:</b>					
21	From due date of installment to the date shown on line 20 .....	364	274	183	92
22	On line 21 after 3/15/17 and before 4/1/17 .....				
23	On line 21 after 3/31/17 and before 7/1/17 .....				
24	On line 21 after 6/30/17 and before 10/1/17 .....				
25	On line 21 after 9/30/17 and before 1/1/18 .....				
26	On line 21 after 12/31/17 and before 4/1/18 .....	74			
27	On line 21 after 3/31/18 and before 7/1/18 .....	91	75		
28	On line 21 after 6/30/18 and before 10/1/18 .....	92	92	76	
29	On line 21 after 9/30/18 and before 1/1/19 .....	92	92	92	77
30	On line 21 after 12/31/18 and before 3/15/19 .....	15	15	15	15
31	On line 22 ÷ 365 × 8% × amount on line 18 .....				
32	On line 23 ÷ 365 × 8% × amount on line 18 .....				
33	On line 24 ÷ 365 × 8% × amount on line 18 .....				
34	On line 25 ÷ 365 × 8% × amount on line 18 .....				
35	On line 26 ÷ 365 × %* × amount on line 18...6.0	5.			
36	On line 27 ÷ 365 × %* × amount on line 18...6.0	6.	4.		
37	On line 28 ÷ 365 × %* × amount on line 18...6.0	6.	5.	4.	
38	On line 29 ÷ 365 × %* × amount on line 18...6.0	6.	5.	5.	4.
39	On line 30 ÷ 365 × %* × amount on line 18...6.0	1.	1.	1.	1.
40	Add lines 31 through 39 .....	24.	15.	10.	5.
41	Underpayment penalty (see instructions) .....	24.	15.	10.	5.
42	Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return .....	42			54.
43	Multiply line 1 by 80% (.8) .....	43			1,200.
44	Subtract line 11, column A from line 43 .....	44			825.
45	Divide line 44 by three .....	45			275.

\* For rates not shown, access our Web site or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

### Schedule A, Part 1 – Adjusted seasonal installment method (see instructions)

**Note:** Use this method only if the base period percentage for any 6 consecutive months is at least 70%. Use lines 46 through 51 below to compute the base period percentage. When appropriate, in lieu of ENI, use the applicable tax base.

	A – 2014	B – 2015	C – 2016
46	Enter the period of 6 consecutive months for which the base period percentage is to be computed: <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-right: 5px;"></div> <span>through</span> <div style="border: 1px solid black; width: 100px; height: 20px; margin-left: 5px;"></div> </div>		
47	Enter the ENI for the same 6 consecutive month period in preceding periods ..		
48	Enter the total ENI for the entire year in preceding periods .....		
49	In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48 .....		
	%	%	%
50	Add the percentages in line 49, columns A, B, and C; enter the result here .....		
	%		
51	Base period percentage: Divide line 50 by three; enter the result here .....		
	%	If 70% or higher, continue with Schedule A, line 52a.	



Enter ENI for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2014 .....				
52b Tax year beginning in 2015 .....				
52c Tax year beginning in 2016 .....				
53 Enter the total of the amounts that enter into the computation of the business income base for 2017 for the months delineated in each column...				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2014 .....				
54b Tax year beginning in 2015 .....				
54c Tax year beginning in 2016 .....				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a .....				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b .....				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c .....				
58 Add lines 55 through 57 .....				
59 Divide line 58 by three .....				
60 Divide line 53 by line 59 .....				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see Instructions for MTA surcharge) .....				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a .....				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b .....				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c .....				
65 Add lines 62 through 64 .....				
66 Divide line 65 by three .....				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D .....				
68 Enter any other taxes for each payment period (see Instructions) .....				
69 Total tax before credits (add lines 67 and 68) .....				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 62a .....				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0 .....				
72 If not a large corporation, enter .91 (91%). Otherwise, enter 1. ....				
73 Multiply line 71 by line 72 .....				



**Schedule A, Part 2 – Annualized income installment method**

	A	B	C	D
74 Annualized periods (see instructions) .....		1st • _____ months	1st • _____ months	1st • _____ months
75 See instructions .....				
76 See instructions .....				
77 Annualized taxable income. Multiply line 75 by line 76 .....				
78 Figure the tax on the line 77 amount using the instructions for your corporation's return (see instructions for MTA surcharge) .....				
79 Enter any other taxes for each payment period (see instr.) .....				
80 Total tax before credits (add lines 78 and 79) .....				
81 Tax credits (see instructions) .....				
82 Total tax after credits. Subtract line 81 from line 80; if zero or less, enter 0 .....				
83 If not a large corporation, enter .91 (91%). Otherwise, enter 1. ....				
84 Multiply line 82 by line 83 .....				
85 Applicable percentage .....		50%	75%	100%
86 Multiply line 84 by line 85 .....				

**Schedule A, Part 3 – Required installment** – In completing Part 3, complete one column before going to the next column.

	A	B	C	D
87 If only Schedule A, Part 1 or Part 2 is completed, enter the amount in each column from line 73 or line 86. If both parts are completed, enter the smaller of the amounts in each column from line 73 or line 86 .....				
88 Add the amounts in all preceding columns of line 93 .....				
89 Subtract line 88 from line 87. If zero or less, enter 0 .....				
90 Subtract line 11, column A (MFI), from line 5. Divide the result by three and enter in each of columns B, C, and D .....				
91 In column C, subtract line 89, column B from line 90, column B. If zero or less, enter 0. In column D, subtract line 93, column C from line 92, column C and enter the result .....				
92 Add lines 90 and 91 .....				
93 Required installments – For column A, enter the amount from line 11, column A (MFI). For column B, enter the smaller of line 89, column B or line 90, column B. For columns C and D, respectively, enter the smaller of line 89 or line 92. Also enter each result on line 11 .....				

**Schedule B – Line 9 exception (see instructions)**

94 2016 ENI or business income (as applicable) base multiplied by 2017 ENI or business income base tax rate (as applicable) .....	94
95 2016 capital base multiplied by 2017 capital tax rate .....	95
96 Enter the amount from line 94 or 95 as applicable .....	96
97 2016 subsidiary capital base multiplied by 2017 subsidiary capital tax rate .....	97
98 Any other taxes (see instructions) .....	98
99 Add lines 96, 97, and 98 .....	99
100 2016 tax credits .....	100
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4 .....	101

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**CT-3-M**

Department of Taxation and Finance

# General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

<b>Amended return</b> <input type="checkbox"/>		<b>All filers must enter tax period: beginning</b> 11-01-17 <b>ending</b> 10-31-18	
Employer identification number (EIN)	File number AA5	Business telephone number ( 347 ) 424-5773	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation WISE ESPRESSO BAR CORP		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 3120 CONEY ISLAND AVE		Date of incorporation 11-15-13	
City BROOKLYN	State NY	ZIP code 11235	Foreign corporations: date began business in NYS

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-I, *Instructions for Form CT-3-M*.

<b>A.</b> Pay amount shown on line 12. Make payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	425

**Computation of MTA surcharge**

1 New York State franchise tax (see instructions) .....	1	1,500
2 MCTD apportionment percentage from line 82 .....	2	100.0000 %
3 Apportioned franchise tax (multiply line 1 by line 2) .....	3	1,500
4 MTA surcharge (multiply line 3 by 28.3% (.283)) .....	4	425
<b>5a</b>		
<b>5b</b>		
<b>6</b>		
7 Total prepayments from line 91 .....	7	
8a Underpayment (subtract line 7 from line 4) .....	8a	425
8b Additional amount for 2018 MFI (see instructions) .....	8b	0
8c Balance due (add lines 8a and 8b) .....	8c	425
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/> .....	9	
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A) .....	10	
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A) .....	11	
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above) .....	12	425
13a Excess prepayments (subtract line 4 from line 7) .....	13a	
13b Amount previously credited to 2018 MFI (see instructions) .....	13b	
13c Overpayment (subtract line 13b from line 13a) .....	13c	
14 Amount of overpayment to be credited to New York State franchise tax (see instructions) .....	14	
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions) .....	15	
16 Amount of overpayment to be refunded (see instructions) .....	16	

**Schedule A – Computation of MCTD apportionment percentage (see instructions)**

REV 12/19/17 PRO

Average value of property (see instructions)		A MCTD	B New York State
17 Real estate owned (see instructions) .....	17		
18 Real estate rented (see instructions) .....	18		
19 Inventories owned .....	19		
20 Tangible personal property owned (see instructions) .....	20		
21 Tangible personal property rented (see instructions) .....	21		
22 Total (add lines 17 through 21 in columns A and B) .....	22		
23 MCTD property factor (divide line 22, column A, by line 22, column B) .....	23		0.0000 %

439001171030



Receipts from: (see instructions for lines 24 through 76)		A MCTD	B New York State
<b>Section 210-A.2</b>			
24 Sales of tangible personal property .....	24		
25 Sales of electricity .....	25		
26 Net gains from sales of real property .....	26		
<b>Section 210-A.3</b>			
27 Rentals of real and tangible personal property .....	27		
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property .....	28		
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event .....	29		
<b>Section 210-A.4</b>			
30 Sale, licensing, or granting access to digital products .....	30		
<b>Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)</b>			
31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, line 8 instructions)			31 <input type="checkbox"/>
<b>Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I line 8 instructions)</b>			
<b>Section 210-A.5(a)(2)(A)</b>			
32 Interest from loans secured by real property .....	32		
33 Net gains from sales of loans secured by real property .....	33		
34 Interest from loans <b>not</b> secured by real property (QFI <input type="checkbox"/> ) .....	34		
35 Net gains from sales of loans <b>not</b> secured by real property (QFI <input type="checkbox"/> ) .....	35		
<b>Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/> )</b>			
36 Interest from federal debt .....	36		
37			
38 Interest from NYS and its political subdivisions debt .....	38		
39 Net gains from federal, NYS, and NYS political subdivisions debt .....	39		
40 Interest from other states and their political subdivisions debt .....	40		
41 Net gains from other states and their political subdivisions debt .....	41		
<b>Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/> )</b>			
42 Interest from asset-backed securities and other government agency debt .....	42		
43 Net gains from government agency debt or asset-backed securities sold through an exchange .....	43		
44 Net gains from all other asset-backed securities .....	44		
<b>Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/> )</b>			
45 Interest from corporate bonds .....	45		
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange .....	46		
47 Net gains from other corporate bonds .....	47		
<b>Section 210-A.5(a)(2)(E)</b>			
48 Net interest from reverse repurchase and securities borrowing agreements .....	48		
<b>Section 210-A.5(a)(2)(F)</b>			
49 Net interest from federal funds .....	49		
<b>Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/> )</b>			
50 Net income from sales of physical commodities .....	50		
<b>Section 210-A.5(a)(2)(J) (QFI <input checked="" type="checkbox"/> )</b>			
51 Marked to market net gains .....	51		
<b>Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/> )</b>			
<b>210-A.5(a)(2)(G) (QFI <input type="checkbox"/> )</b>			
52 Interest from other financial instruments .....	52		
53 Net gains and other income from other financial instruments .....	53		



Receipts from: (continued)		A MCTD	B New York State
<b>Section 210-A.5(b)</b>			
54 Brokerage commissions .....	54		
55 Margin interest earned on behalf of brokerage accounts .....	55		
56 Fees for advisory services for underwriting or management of underwriting .....	56		
57 Receipts from primary spread of selling concessions .....	57		
58 Receipts from account maintenance fees .....	58		
59 Fees for management or advisory services .....	59		
60 Interest from an affiliated corporation .....	60		
<b>Section 210-A.5(c)</b>			
61 Interest, fees, and penalties from credit cards .....	61		
62 Service charges and fees from credit cards .....	62		
63 Receipts from merchant discounts .....	63		
64 Receipts from credit card authorizations and settlement processing ....	64		
65 Other credit card processing receipts .....	65		
<b>Section 210-A.5(d)</b>			
66 Receipts from certain services to investment companies .....	66		
<b>Section 210-A.6</b>			
67 Receipts from railroad and trucking business .....	67		
<b>Section 210-A.6-a</b>			
68 Receipts from the operation of vessels .....	68		
<b>Section 210-A.7</b>			
69 Receipts from air freight forwarding .....	69		
70 Receipts from other aviation services .....	70		
<b>Section 210-A.8</b>			
71 Advertising in newspapers or periodicals .....	71		
72 Advertising on television or radio .....	72		
73 Advertising via other means .....	73		
<b>Section 210-A.9</b>			
74 Transportation or transmission of gas through pipes .....	74		
<b>Section 210-A.10</b>			
75 Receipts from other services/activities not specified .....	75	2,480,789	2,480,789
<b>Section 210-A.11</b>			
76 Discretionary adjustments .....	76		
77 Total (add lines 24 through 76 in columns A and B) .....	77	2,480,789	2,480,789
78 MCTD receipts factor (divide line 77, column A, by line 77, column B) .....	78		100.0000 %
<b>Payroll</b>		A MCTD	B New York State
79 Wages and other compensation of employees except general executive officers .....	79		
80 MCTD payroll factor (divide line 79, column A, by line 79, column B) .....	80		0.0000 %
81 Total MCTD factors (add lines 23, 78, and 80) .....	81		100.0000 %
82 MCTD apportionment percentage (Divide line 81 by three; if a factor is missing, see instructions. Enter here and on line 2.) .....	82		100.0000 %



Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
83	Mandatory first installment from Form CT-300 (see instructions) .....	83	
84	Second installment from Form CT-400 .....	84	
85	Third installment from Form CT-400 .....	85	
86	Fourth installment from Form CT-400 .....	86	
87	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	87	
88	Overpayment credited from prior years (see instructions) .....	88	
89	Add lines 83 through 88 .....	89	
90	Overpayment credited from Form CT- Period .....	90	
91	Total prepayments (add lines 89 and 90; enter here and on line 7) .....	91	

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person	Telephone number (347) 424-5773	Date
Paid preparer use only (see Instr.)	Firm's name (or yours if self-employed) MCLAN ACCOUNTING LLC	Firm's EIN 20-1684592	Preparer's PTIN or SSN P00084823
	Signature of individual preparing this return MARINA LERNER	Address 4121 18 AVE, BROOKLYN NY 11218	State ZIP code
	E-mail address of individual preparing this return CPAMCLAN@GMAIL.COM	Preparer's NYTPRIN or 03	Date 01-28-19

See instructions for where to file.





Department of Taxation and Finance

# New York State E-File Signature Authorization for Tax Year 2017 For Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.Legal name of corporation: WISE ESPRESSO BAR CORPReturn type (mark an X for all that apply): CT-3 X CT-3-A     CT-3-M X CT-3-S     CT-13     CT-33    CT-33-A     CT-33-C     CT-33-M     CT-33-NL     CT-300     CT-400    

## Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers*. Go to our website at [www.tax.ny.gov](http://www.tax.ny.gov) to find this document.

## General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as

**Do not mail this form to the Tax Department.** EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

**Do not use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2017 Corporation Tax Extensions*.**

## Financial institution information (required if electronic payment is authorized)

1. Amount of authorized debit .....	1. <u>1,979</u>
2. Financial institution routing number.....	2. <u>021000021</u>
3. Financial institution account number .....	3. <u>736898797</u>

## Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2017 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1487, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 26. The ERO has my consent to send this 2017 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2017 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation: \_\_\_\_\_ Date: \_\_\_\_\_

Print your name and title: MISONZHNIK GERMAN (PRESIDENT)

## Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2017 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2017 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2017 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2017 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: \_\_\_\_\_ Date: 01-28-19Print name: MCLAN ACCOUNTING SERVICESPaid preparer's signature: \_\_\_\_\_ Date: 01-28-19Print name: MARINA LERNER

<b>Form 1120</b> Department of the Treasury Internal Revenue Service		<b>U.S. Corporation Income Tax Return</b> For calendar year 2017 or tax year beginning <u>Nov 1</u> , 2017, ending <u>Oct 31</u> , 2018 ▶ Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for instructions and the latest information.		OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2017</div>	
<b>A Check if:</b> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		<b>NAME OR PRINT</b> Name <u>WISE ESPRESSO BAR CORP</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>3120 CONEY ISLAND AVE</u> City or town, state, or province, country, and ZIP or foreign postal code <u>BROOKLYN NY 11235</u>		<b>B Employer identification number</b>  <b>C Date incorporated</b> <u>11/15/2013</u> <b>D Total assets (see instructions)</b> \$ <u>213,940</u>	
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change					
Income	1a Gross receipts or sales		1a	2,480,789	
	b Returns and allowances		1b		
	c Balance. Subtract line 1b from line 1a		1c	2,480,789	
	2 Cost of goods sold (attach Form 1125-A)		2	1,875,271	
	3 Gross profit. Subtract line 2 from line 1c		3	605,518	
	4 Dividends (Schedule C, line 19)		4		
	5 Interest		5		
	6 Gross rents		6		
	7 Gross royalties		7		
	8 Capital gain net income (attach Schedule D (Form 1120))		8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9		
10 Other income (see instructions—attach statement)		10			
11 Total income. Add lines 3 through 10		11	605,518		
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)		12	95,420	
	13 Salaries and wages (less employment credits)		13	236,196	
	14 Repairs and maintenance		14	0	
	15 Bad debts		15		
	16 Rents		16	158,133	
	17 Taxes and licenses		17	194,148	
	18 Interest		18	13,500	
	19 Charitable contributions		19		
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	11,141	
	21 Depletion		21		
	22 Advertising		22	0	
	23 Pension, profit-sharing, etc., plans		23		
	24 Employee benefit programs		24		
	25 Domestic production activities deduction (attach Form 8903)		25		
	26 Other deductions (attach statement) <u>Other Deductions Statement</u>		26	127,857	
	27 Total deductions. Add lines 12 through 26		27	836,395	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28	-230,877	
29a Net operating loss deduction (see instructions)		29a			
b Special deductions (Schedule C, line 20)		29b			
c Add lines 29a and 29b		29c			
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions		30	-230,877	
	31 Total tax (Schedule J, Part I, line 11)		31		
	32 Total payments and refundable credits (Schedule J, Part II, line 21)		32		
	33 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		33		
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34		
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35		
	36 Enter amount from line 35 you want: <b>Credited to 2018 estimated tax</b> ▶ <b>Refunded</b> ▶		36		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Title PRESIDENT

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <u>MARINA LERNER</u>	Preparer's signature <u>MARINA LERNER</u>	Date <u>01/28/2019</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00084823</u>
	Firm's name ▶ <u>McLAN ACCOUNTING LLC</u>			Firm's E	
	Firm's address ▶ <u>4121 18 AVE. BROOKLYN NY 11218</u>			Phone no. <u>(718) 871-8250</u>	

<b>Schedule C Dividends and Special Deductions</b> (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
<b>3</b>	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
<b>8</b>	Dividends from wholly owned foreign subsidiaries		100	
<b>9</b>	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
<b>11</b>	Dividends from affiliated group members		100	
<b>12</b>	Dividends from certain FSCs		100	
<b>13</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
<b>14</b>	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
<b>15</b>	Foreign dividend gross-up			
<b>16</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
<b>17</b>	Other dividends			
<b>18</b>	Deduction for dividends paid on certain preferred stock of public utilities			
<b>19</b>	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4			
<b>20</b>	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation. See instructions	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	<b>Total credits.</b> Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	<b>Total.</b> Add lines 9a through 9f		10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

**Part II—Payments and Refundable Credits**

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	( )
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	<b>Total payments.</b> Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	<b>Total credits.</b> Add lines 19a through 19d	20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32	21	

**Schedule K Other Information** (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <u>722410</u>		
b	Business activity <u>EXPRESSO BAR</u>		
c	Product or service <u>SERVICES</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X



**Schedule K Other Information** (continued from page 3)**5** At the end of the tax year, did the corporation:

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes	No
	<input checked="" type="checkbox"/>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes	No
	<input checked="" type="checkbox"/>

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

Yes	No
	<input checked="" type="checkbox"/>

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:

(a) Percentage owned ▶ and (b) Owner's country ▶

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶

Yes	No
	<input checked="" type="checkbox"/>

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ 13,038.

- 13** Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? ☒

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$

- 14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP. ☒

- 15a** Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? ☒

- b** If "Yes," did or will the corporation file required Forms 1099? ☒

- 16** During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? ☒

- 17** During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? ☒

- 18** Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? ☒

- 19** During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? ☒

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
1	Cash . . . . .		6,500.		10,119.
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .		19,830.		109,850.
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .	122,080.		122,080.	
b	Less accumulated depreciation . . . . .	( 88,254.)	33,826.	( 99,395.)	22,685.
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	97,612.		97,612.	
b	Less accumulated amortization . . . . .	( 28,514.)	69,098.	( 38,326.)	59,286.
14	Other assets (attach statement) . . . . .		12,000.		12,000.
15	<b>Total assets</b> . . . . .		141,254.		213,940.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .		138,542.		231,406.
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .		36,782.		247,481.
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .	200.	200.	200.	200.
23	Additional paid-in capital . . . . .				
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		-34,270.		-265,147.
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( )
28	<b>Total liabilities and shareholders' equity</b> . . . . .		141,254.		213,940.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books . . . . .	-230,877.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$	
3	Excess of capital losses over capital gains . . . . .				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . . . \$		a	Depreciation . . . . . \$	
b	Charitable contributions . . . . . \$		b	Charitable contributions \$	
c	Travel and entertainment . . . . . \$				
6	Add lines 1 through 5 . . . . .	-230,877.	9	Add lines 7 and 8 . . . . .	
			10	Income (page 1, line 28)—line 6 less line 9	-230,877.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year . . . . .	-34,270.	5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .	-230,877.		b Stock . . . . .	
3	Other increases (itemize):			c Property . . . . .	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6 . . . . .	
4	Add lines 1, 2, and 3 . . . . .	-265,147.	8	Balance at end of year (line 4 less line 7)	-265,147.

Form **1125-A**(Rev. October 2016)  
Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.  
▶ Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).

Name <b>WISE ESPRESSO BAR CORP</b>		Employer identification number	
1	Inventory at beginning of year . . . . .	1	19,830
2	Purchases . . . . .	2	1,965,291
3	Cost of labor . . . . .	3	
4	Additional section 263A costs (attach schedule) . . . . .	4	
5	Other costs (attach schedule) . . . . . supplies . . . . .	5	0
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	1,985,121
7	Inventory at end of year . . . . .	7	109,850
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	8	1,875,271

**9a** Check all methods used for valuing closing inventory:

(i) ☒ **Cost**

(ii) ☐ **Lower of cost or market**

(iii) ☐ **Other** (Specify method used and attach explanation.) ▶

**b** Check if there was a writedown of subnormal goods . . . . . ▶ ☐

**c** Check if the LIFO inventory method was adopted this tax year for any goods (If checked, attach Form 970) . . . . . ▶ ☐

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . . **9d**

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See Instructions . . . . . ☐ Yes ☒ No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

**General Instructions****Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Fillers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.



Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2017, or tax year beginning Nov 1, 2017, ending Oct 31, 20 18**2017**Department of the Treasury  
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879C](http://www.irs.gov/Form8879C) for the latest information.**

Name of corporation

Employer identification number

WISE ESPRESSO BAR CORP

**Part I Tax Return Information** (Whole dollars only)

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	605,518.
<b>2</b>	Taxable income (Form 1120, line 30)	<b>2</b>	-230,877.
<b>3</b>	Total tax (Form 1120, line 31)	<b>3</b>	
<b>4</b>	Amount owed (Form 1120, line 34)	<b>4</b>	
<b>5</b>	Overpayment (Form 1120, line 35)	<b>5</b>	

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_  
ERO firm name do not enter all zeros  
on the corporation's 2017 electronically filed income tax return.

☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_ Title ▶ PRESIDENT

**Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1	2	1	9	4	4	4	1	2	1	1
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112, IRS e-file Application and Participation**, and **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns**.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 01/28/2019

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 11/15/17 PRO

Form **8879-C** (2017)

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2017**Attachment  
Sequence No. **179**

Name(s) shown on return

WISE ESPRESSO BAR CORP

Business or activity to which this form relates

Form 1120 Line 20

Identifying number

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,141.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,141.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . <b>25</b>								
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . <b>28</b>							<b>29</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . <b>29</b>								

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2017 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2017 tax year . . . . . <b>43</b>					9,812.
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . . <b>44</b>					9,812.





Form 1120  
Schedule LOther Liabilities  
and Adjustments to Shareholders' Equity

2017

Name  
WISE ESPRESSO BAR CORP

Employer Identification No.

Other Current Liabilities:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 18 . . . . . ▶		

Other Liabilities:	Beginning of tax year	End of tax year
AMEX CR CD	0.	0.
CHASE CR CD**1357	29,900.	0.
CITIBANK CR CD	901.	0.
AMEX BRC	0.	241,500.
CHASE CR CD**9102	5,981.	5,981.
Totals to Form 1120, Schedule L, line 21 . . . . . ▶	36,782.	247,481.

Retained Earnings – Appropriated:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 24 . . . . . ▶		

Adjustments to Shareholders' Equity:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 26 . . . . . ▶		

**IRS e-file Authentication Statement****2017**

► Keep for your records

Name(s) Shown on Return  
WISE ESPRESSO BAR CORP

Employer ID No.

**A – Practitioner PIN Authorization**

QuickZoom to the Federal Information Worksheet to enter PIN information . . . . . ➡

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN . . . . . ☒ X  
ERO entered Officer's PIN . . . . . ☐**B – Signature of Electronic Return Originator****ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**I am signing this Tax Return by entering my PIN below.**ERO's PIN (EFIN followed by any 5 numbers) . . . . . EFIN 121944 Self-Select PIN 41211**C – Signature of Officer****Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure:**

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

**Electronic Funds Withdrawal Consent (if applicable):**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.**Officer's PIN . . . . . 41214  
Date . . . . . 01/23/2019

Form 1120, Line 29a

## Net Operating Loss Worksheet

2017

Name

WISE ESPRESSO BAR CORP

Employer Identification Number

**CURRENT LAW: Two year carryback, twenty year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2016 . . . . .			
2015 . . . . .	10,892.		10,892.
2014 . . . . .			
2013 . . . . .	2,146.		2,146.
2012 . . . . .			
2011 . . . . .			
2010 . . . . .			
2009 . . . . .			
2008 . . . . .			
2007 . . . . .			
2006 . . . . .			
2005 . . . . .			
2004 . . . . .			
2003 . . . . .			
2002 . . . . .			
2001 . . . . .			
2000 . . . . .			
1999 . . . . .			
1998 . . . . .			
1997 . . . . .			
Total new law . . . . .	13,038.		13,038.

**OLD LAW: Three year carryback, fifteen year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011 . . . . .			
2010 . . . . .			
2009 . . . . .			
2008 . . . . .			
2007 . . . . .			
2006 . . . . .			
2005 . . . . .			
2004 . . . . .			
2003 . . . . .			
2002 . . . . .			
2001 . . . . .			
2000 . . . . .			
1999 . . . . .			
1998 . . . . .			
1997 . . . . .			
Total old law . . . . .			

WISE ESPRESSO BAR CORP

**Net Operating Loss Summary**

<b>NOL Carryover Year</b>	<b>A NOL Carryover Available</b>	<b>B Deduction Allowed in Current Year</b>	<b>C Adjustment Under Section 172(b)(2)</b>	<b>D Remaining Carryover 20 Years</b>	<b>E Remaining Carryover 15 Years*</b>
2016 . . . . .					
2015 . . . . .	10,892.			10,892.	
2014 . . . . .					
2013 . . . . .	2,146.			2,146.	
2012 . . . . .					
2011 . . . . .					
2010 . . . . .					
2009 . . . . .					
2008 . . . . .					
2007 . . . . .					
2006 . . . . .					
2005 . . . . .					
2004 . . . . .					
2003 . . . . .					
2002 . . . . .					
2001 . . . . .					
2000 . . . . .					
1999 . . . . .					
1998 . . . . .					
1997 . . . . .					
Totals . . . . .	13,038.			13,038.	
Less: Carryover expiring due to 20-year limitation . . . . .					
Less: Carryover expiring due to 15-year limitation . . . . .					
Add: Current year net operating loss . . . . .					230,877.
Less: Carryback of current year net operating loss . . . . .					
Net operating loss carryover to next year . . . . .					243,915.

WISE ESPRESSO BAR CORP

464126212

1

**Additional information from your 2017 Federal Corporation Tax Return****Form 1120: US Corporation Income Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,360
AMORTIZATION	9,812
AUTOMOBILE AND TRUCK EXPENSE	14,571
BANK CHARGES	9,257
CLEANING	300
INSURANCE	4,758
LEGAL AND PROFESSIONAL	850
OFFICE EXPENSE	1,175
TELEPHONE	3,035
UTILITIES	67,685
WEBSITE	3,766
PROF. SVC.	10,700
EXTERMINATING	588
<b>Total</b>	<b>127,857</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17A****Itemization Statement**

Description	Amount
NYS CORP TAX	1,863.
NYC CORP TAX	517.
<b>Total</b>	<b>2,380.</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17C****Itemization Statement**

Description	Amount
FICA	25,369.
SUTA	2,493.
FUTA	707.
<b>Total</b>	<b>28,569.</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17D****Itemization Statement**

Description	Amount
NYS SALES TAX	163,199.
<b>Total</b>	<b>163,199.</b>



# ESTIMATED TAX BY BUSINESS CORPORATIONS AND SUBCHAPTER S GENERAL CORPORATIONS

**2018**

 For CALENDAR YEAR 2018 or FISCAL YEAR beginning 11-01, 2018 and ending 10-31, 2019

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions <b>WISE ESPRESSO BAR CORP</b>		Name Change <input type="checkbox"/>	Taxpayer's Email Address
In Care of		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street) <b>3120 CONEY ISLAND AVE</b>		Address Change <input type="checkbox"/>	
City and State <b>BROOKLYN NY</b>	Zip Code <b>11235</b>	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business telephone number	Person to contact <b>DIANA</b>		

☒ Business C Corporations only

NYC-2

NYC-2S

NYC-2A

☐ General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only

NYC-3L

NYC-3A

NYC-4S

NYC-4SEZ

## COMPUTATION OF ESTIMATED TAX

A. Payment		Amount included with form - Make payable to: NYC Department of Finance..... A.	Payment Amount
			375
1. Declaration of estimated tax for current year.....	1.		1,500
2. Estimated Payment Amount .....	2.		375

### MAILING INSTRUCTIONS:

 MAIL FORM TO:  
 NYC DEPARTMENT OF FINANCE  
 P.O. BOX 3922  
 NEW YORK, NY 10008-3922

 Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE**  
 Payment must be made in U.S. dollars,  
 drawn on a U.S. bank.

 To receive proper credit, you must  
 enter your correct Employer Identifi-  
 cation Number on your declaration  
 and remittance.

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.**

### ELECTRONIC FILING

 Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.  
 For more information log on to **NYC.gov/eservices**

**NYC-400**  
Department of Finance**ESTIMATED TAX BY BUSINESS CORPORATIONS  
AND SUBCHAPTER S GENERAL CORPORATIONS****2018**For CALENDAR YEAR 2018 or FISCAL YEAR beginning 11-01, 2018 and ending 10-31, 2019

Print or Type:

Name (if combined filer, give name of reporting corporation) See Instructions <b>WISE ESPRESSO BAR CORP</b>		Name Change <input type="checkbox"/>	Taxpayer's Email Address
In Care of		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street) <b>3120 CONEY ISLAND AVE</b>		Address Change <input type="checkbox"/>	
City and State <b>BROOKLYN NY</b>	Zip Code <b>11235</b>	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business telephone number	Person to contact <b>DIANA</b>		

☒ Business C Corporations only

NYC-2

NYC-2S

NYC-2A

☐ General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only

NYC-3L

NYC-3A

NYC-4S

NYC-4SEZ

**COMPUTATION OF ESTIMATED TAX**

A. Payment		Payment Amount	
Amount included with form - Make payable to: NYC Department of Finance..... A.		375	
1. Declaration of estimated tax for current year.....	1.	1,500	
2. Estimated Payment Amount .....	2.	375	

**MAILING  
INSTRUCTIONS:**

MAIL FORM TO:  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3922  
NEW YORK, NY 10008-3922

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**NYC DEPARTMENT OF FINANCE**  
Payment must be made in U.S. dollars,  
drawn on a U.S. bank.

To receive proper credit, you must  
enter your correct Employer Identifi-  
cation Number on your declaration  
and remittance.

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**NYC-400**  
Department of Finance**ESTIMATED TAX BY BUSINESS CORPORATIONS  
AND SUBCHAPTER S GENERAL CORPORATIONS****2018**For CALENDAR YEAR 2018 or FISCAL YEAR beginning 11-01, 2018 and ending 10-31, 2019

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions <b>WISE ESPRESSO BAR CORP</b>		Name Change <input type="checkbox"/>	Taxpayer's Email Address
In Care of		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street) <b>3120 CONEY ISLAND AVE</b>		Address Change <input type="checkbox"/>	<b>4 6</b>
City and State <b>BROOKLYN NY</b>	Zip Code <b>11235</b>	Country (If not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business telephone number <b>347-424-5773</b>	Person to contact <b>DIANA</b>		
<input checked="" type="checkbox"/> Business C Corporations only NYC-2 NYC-2S NYC-2A		<input type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only NYC-3L NYC-3A NYC-4S NYC-4SEZ	

**COMPUTATION OF ESTIMATED TAX**

A. Payment		Amount included with form - Make payable to: NYC Department of Finance..... A.	Payment Amount
			375
1. Declaration of estimated tax for current year.....	1.		1,500
2. Estimated Payment Amount .....	2.		375

**MAILING  
INSTRUCTIONS:**

MAIL FORM TO:  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3922  
NEW YORK, NY 10008-3922

Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE**  
Payment must be made in U.S. dollars,  
drawn on a U.S. bank.

To receive proper credit, you must  
enter your correct Employer Identifi-  
cation Number on your declaration  
and remittance.

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.****ELECTRONIC FILING**

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.  
For more information log on to **NYC.gov/eservices**





# BUSINESS CORPORATION TAX RETURN 2017

To be filed by C Corporations ONLY - All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 11-01 2017 and ending 10-31-18

Name WISE ESPRESSO BAR CORP		Name Change <input type="checkbox"/>		Employer Identification Number [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	
In care of					
Address (number and street) 3120 CONEY ISLAND AVE		Address Change <input type="checkbox"/>			
City and State BROOKLYN NY	Zip Code 11235	Country (if not US)		Business Code Number as per federal return [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	
Business telephone number 347-424-5773	Taxpayer's email address:				
State or country of organization NY	Date organized 11-15-13		2-character special condition code, if applicable (See instructions): [ ] [ ]		
Date business began in NYC 11-15-13	Final Return <input type="checkbox"/>	If final return, date business ended in NYC			

CHECK ALL THAT APPLY

☐ Special short period return ☐ 52/53-week taxable year ☐ Pro-forma federal return attached ☐ Claim any 9/11/01-related federal tax benefits

☐ Amended return

If the purpose of the amended return is to report a federal or state change, check the appropriate box:

☐ IRS change

☐ NYS change

Date of Final Determination

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Have you attached any of the following forms to this return? If yes, check all that apply.

☐ Form NYC-2.1

☐ Form NYC-2.2

☐ Form NYC-2.3

☒ Form NYC-2.4

☐ Form NYC-2.5

## SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	Payment Amount
		1,554
1. Tax on business income base (from Schedule B, line 38)		0
2. Tax on capital base (from Schedule C, Part 3, line 4) Maximum Tax is \$10,000,000		0
3. Minimum tax - (see instructions) - NYC Gross Receipts: 2,480,789		1,500
4. Tax (enter the amount from line 1, 2 or 3, whichever is largest)		1,500
5. UBT Paid Credit (attach Form NYC-9.7C)		
6. Tax after UBT Paid Credit (subtract line 5 from line 4)		1,500
7. REAP Credit (attach Form NYC-9.5)		
8. Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)		
9. LMREAP Credit (see instructions and attach Form NYC-9.8)		
10. Biotechnology Credit (attach Form NYC-9.10)		
11. Beer Production Credit (attach Form NYC-9.12)		
12. Net Tax after credits (subtract lines 7, 8, 9, 10 and 11 from line 6)		1,500
13. Total prepayments (from Composition of Prepayments Schedule, page 6, line G)		
14. Balance due (subtract line 13 from line 12)		1,500
15. Overpayment (subtract line 12 from line 13)		
16a. Interest (see instructions)	16a.	
16b. Additional charges (see instructions)	16b.	
16c. Penalty for underpayment of estimated tax (attach Form NYC-222)	16c. 54	
17. Total of lines 16a, 16b and 16c		54
18. Net overpayment (subtract line 17 from line 15)		
19. Amount of line 18 to be: a. Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check		
b. Credited to 2018 estimated tax		
19c. Routing Number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] Account Number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] Account Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>		
20. TOTAL REMITTANCE DUE. (see instructions)		1,554
21. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1		158,133
22. Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None		
23. Gross receipts or sales from federal return		2,480,789
24. Total assets from federal return		213,940
25. Business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)		100.00 %

**SCHEDULE B - Computation of Tax on Business Income Base**

1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions ( <i>see instructions</i> )	1.	-230,877
2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by <b>alien corporations</b>	2.	
3. Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by <b>alien corporations</b>	3.	
4. Dividends not included on line 1 by <b>non-alien corporations</b>	4.	
5. Interest on federal, state, municipal and other obligations not included on line 1 by <b>non-alien corporations</b>	5.	
6. Income taxes paid to the US or its possessions deducted on federal return	6.	
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return ( <i>see inst; attach rider</i> )	7.	2,380
8. NYC Corporate Taxes deducted on federal return ( <i>see instructions</i> )	8.	
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.	
10. Adjustments relating to real estate tax escalation credit	10.	
11. ACRS depreciation and/or adjustments ( <i>attach Form NYC-399 and/or NYC-399Z</i> )	11.	
12. Payment for use of intangibles	12.	
13. Domestic production activities deduction ( <i>see instructions</i> )	13.	
14. Other additions ( <i>see instructions; attach rider</i> )	14.	
15. Total of lines 1 through 14	15.	-228,497
16. Gain on sale of certain property acquired prior to 1/1/66 ( <i>see instructions</i> )	16.	
17. NYC and NYS tax refunds included in line 15 ( <i>see instructions</i> )	17.	
18. Wages and salaries subject to federal jobs credit ( <i>see instructions</i> )	18.	
19. Depreciation and/or adjustment calculated under pre-ACRS or pre-9/11/01 rules ( <i>attach Form NYC-399 and/or NYC-399Z; see instructions</i> )	19.	
20. Other subtractions ( <i>see instructions; attach rider</i> )	20.	
21. Total subtractions ( <i>add lines 16 through 20</i> )	21.	
22. Net modifications to federal taxable income ( <i>subtract line 21 from line 15</i> )	22.	-228,497
23. Subtraction modification for qualified banks and other qualified lenders ( <i>from Form NYC-2.2, Schedule A, line 1; see instructions</i> )	23.	
24. Entire net income (ENI) ( <i>subtract line 23 from line 22</i> )	24.	-228,497
25. Investment and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 1</i> )	25.	
26. Entire net income less investment and other exempt income	26.	-228,497
27. Excess interest deductions attributable to investment income, investment capital and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 2</i> )	27.	
28. Business income ( <i>add lines 26 and 27</i> )	28.	-228,497
29. Addback of income previously reported as investment income ( <i>from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instructions</i> )	29.	
30. Business income after addback ( <i>add lines 28 and 29</i> )	30.	-228,497
31. Business allocation percentage ( <i>from Schedule F, line 5</i> )	31.	100.00 %
32a. Allocated business income after addback ( <i>multiply line 30 by line 31</i> )	32a.	-228,497
32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider ( <i>see instructions</i> )	32b.	
33. Prior net operating loss conversion subtraction ( <i>from Form NYC-2.3, Schedule C, line 4</i> )	33.	
34. Allocated business income less prior net operating loss conversion subtraction ( <i>see instructions</i> )	34.	-228,497
35. Net operating loss deduction ( <i>from Form NYC-2.4, line 6</i> )	35.	
36. Business income base ( <i>subtract line 35 from line 34</i> )	36.	-228,497
37. Tax rate ( <i>see instructions</i> )	37.	6.500 %
38. Tax on business income base ( <i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i> )	38.	0

**Note:** If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



**SCHEDULE C - Computation of Tax on Capital Base****Part 1 - Computation of Total Business Capital**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

☒ - Annually ☐ - Semi-annually ☐ - Quarterly☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return .....1.	141,254	213,940	177,597
2. Real property and marketable securities included in line 1 .....2.			
3. Subtract line 2 from line 1 .....3.			177,597
4. Real property and marketable securities at fair market value .....4.			
5. Adjusted total assets (add lines 3 and 4) .....5.			177,597
6. Total liabilities (see instructions) .....6.	175,324	478,887	327,106
7. Total capital (subtract line 6, column C, from line 5, column C) .....7.			0
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) .....8.			
9. Business capital (subtract line 8 from line 7) .....9.			0
10. Addback of capital previously reported as Investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) .....10.			
11. Total business capital (add lines 9 and 10) (see instructions) .....11.			0
12. Business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) .....12.			100.00 %

**Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital**

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions) .....1.		327,106
2. Liabilities directly attributable to investment capital (Form NYC-2.1, Schedule E, Part 4, Column G, line 4) (see instructions) .....2.		
3. Liabilities directly attributable to business capital .....3.		
4. Total liabilities directly attributable (add lines 2 and 3) .....4.		
5. Total liabilities indirectly attributable (subtract line 4 from line 1) .....5.		327,106
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions) .....6.		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions) .....7.	177,597	
8. Investment capital factor (divide line 6 by line 7) .....8.		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) .....9.		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7) .....10.	177,597	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) .....11.	327,106	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions) .....12.	327,106	
13. Liabilities directly attributable to Insurance and Utility Capital .....13.		
14. Liabilities directly attributable to General Business Capital .....14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable .....15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10) .....16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11) .....17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17) .....18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions) .....19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, line 5) .....20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1) .....21.		
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions) .....22.		



**SCHEDULE C - (Continued)****Part 3 - Computation of tax on capital base**

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, line 5).....	1a.	0
1b. At tax rate 0.15% (multiply line 1a, column B, by 0.15%).....	1b.	0
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....	2a.	
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....	2b.	
3a. Cooperative housing corporations (see instructions).....	3a.	
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a, column B by 0.04%).....	3b.	
4. Tax on capital base (add line 1b plus line 2b plus line 3b and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2).....	4.	0

**SCHEDULE D - Computation of Investment Capital for the Current Year (see instructions)**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1).....			1.
2. Total of stocks <b>actually</b> held for more than one year (from Form NYC-2.1, Schedule E, line 2).....			2.
3. Total of stocks <b>presumed</b> held for more than one year (from Form NYC-2.1, Schedule E, line 3).....			3.
4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0).....			4.

**Addback to business capital of stock presumed and claimed as investment capital in previous year**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did <b>not</b> meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10).....			5.



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>					

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>					

**SCHEDULE F - Computation of Business Allocation Percentage**

		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned	1a.		1a.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.		1b.
1c. Inventories owned	1c.		1c.
1d. Tangible personal property owned (see instructions)	1d.		1d.
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)	1e.		1e.
1f. Total	1f.		1f.
1g. Percentage in New York City (divide line 1f, column A by line 1f, column B)			1g. %
1h. Multiply line 1g by 3.5	1h.		1h.
2a. Receipts (from Form NYC-2.5, line 54)	2a.		2a.
2b. Percentage in New York City (divide line 2a, column A by line 2a, column B)			2b. %
2c. Multiply line 2b by 93	2c.		2c.
3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.		3a.
3b. Percentage in New York City (divide line 3a, column A by line 3a, column B)			3b. %
3c. Multiply line 3b by 3.5	3c.		3c.
<b>Sum of Weighted Factors</b>			
4. Add lines 1h, 2c and 3c	4.		4.
<b>Business Allocation Percentage</b>			
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage	5.		100.00 %



**SCHEDULE G - Additional Required Information**

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) SEE LIST
2. Enter your Secondary Business Code (see instructions) \_\_\_\_\_
3. Trade name of reporting corporation, if different from name entered on page 1 \_\_\_\_\_
4. Is this corporation included in a consolidated federal return? ..... ☐ YES ☒ NO  
If "YES", give parent's name: \_\_\_\_\_ EIN: \_\_\_\_\_
5. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ..... ☐ YES ☒ NO  
If "YES", give common parent corporation's name \_\_\_\_\_ EIN: \_\_\_\_\_
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently under audit? ..... ☒ YES ☒ NO  
If "YES", ☐ Internal Revenue Service State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
by whom? ☐ New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY MMDDYY MMDDYY MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) ..... ☐ YES ☐ NO
8. Did this corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid ..... ☐ YES ☒ NO
9. Was this corporation a member of a partnership or joint venture during the tax year? ..... ☐ YES ☒ NO  
If "YES", attach schedule listing name(s) and Employer Identification Number(s) \_\_\_\_\_
10. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ..... ☐ YES ☐ NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ..... ☐ YES ☐ NO
- 11c. Was there a partial or complete liquidation of the corporation? ..... ☐ YES ☐ NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? .... ☐ YES ☐ NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ..... ☐ YES ☐ NO
13. If "NO" to question 12, explain: \_\_\_\_\_
14. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ..... ☐ YES ☒ NO
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? ..... ☐ YES ☐ NO  
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ... ☐ YES ☒ NO  
If yes, enter applicable exception and amount of royalty payments. \_\_\_\_\_  
EXCEPTION AMOUNT
17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? ..... ☐ YES ☒ NO
18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? .... ☐ YES ☒ NO
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included. .... ☐ YES ☒ NO



**SCHEDULE H - DETERMINATION OF TAX RATE**

A. Enter the tax rate computed or used below (see instructions) .....	A.	6.500
B. Enter the line number of the tax rate computed or used below .....	B.	1
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions) .....	Ca.	-228,497.
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions) .....	Cb.	
D. Enter your allocated business income from Schedule B, line 32a or 32b if used .....	D.	-228,497.
E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions) .....	E.	<input type="checkbox"/>

**TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)**

1. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M.	6.50%
2. If unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of allocated business income)	8.85%
3. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)	8.85%
4. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$
5. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$
6. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$ $6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u>                    </u> %

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)**

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$ $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u>                    </u> %

**TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (see instructions)**

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
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**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment .....		
B. Payment with Declaration, Form NYC-400 .....		
C. Payment with Notice of Estimated Tax Due .....		
D. Payment with Notice of Estimated Tax Due .....		
E. Payment with extension, Form NYC-EXT .....		
F. Overpayment from preceding year credited to this year .....		
G. TOTAL of A through F (enter on Schedule A, line 13) .....		

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.  
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See Instructions) ..... YES ☒

<b>SIGN HERE</b>	Signature of officer	Title PRESIDENT	Date	Firm's email address CPAMCLAN@GMAIL.COM
	Preparer's signature	Preparer's printed name MARINA LERNER	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Social Security Number or PTIN
<b>PREPARER'S USE ONLY</b>	MCLAN ACCOUNTING LLC		Date 01-28-19	Firm's Employer Identification Number
	4121 18 AVE, BROOKLYN NY 11218			
	▲ Firm's name (or yours, if self-employed)	▲ Address	▲ Zip Code	

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2017 return is on or before April 17, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT  
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5564  
 BINGHAMTON, NY 13902-5564

**REMITTANCES  
PAY ONLINE WITH FORM NYC-200V  
AT NYC.GOV/ESERVICES**

OR  
 Mail Payment and Form NYC-200V ONLY to:  
 NYC DEPARTMENT OF FINANCE  
 P.O. BOX 3933  
 NEW YORK, NY 10008-3933

**RETURNS CLAIMING  
REFUNDS**

NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563







# NET OPERATING LOSS DEDUCTION (NOLD)

You MUST attach this form to Form NYC-2 or NYC-2A each tax year

For Calendar Year 2017 or Fiscal Year Beginning 11-01, 2017 and ending 10-31-18

Name as shown on NYC-2 or NYC-2A:

WISE ESPRESSO BAR CORP

Employer Identification Number

- A. Were there any special federal Net Operating Loss elections? ☐ YES ☒ NO
- B. NYC-2A filers: Have there been any changes in the composition of the group of corporations included in this Combined Business Corporation Tax Return from the prior tax period? If "YES," please complete page 2. (See instructions) ☐ YES ☒ NO
- C. Are you making an election to waive the carryback period for NOLs generated in the current tax period? ☐ YES ☒ NO

## SCHEDULE A - COMPUTATION OF CURRENT NYC NET OPERATING LOSS DEDUCTION (NOLD)

1. Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.)	1.	0
2. Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)	2.	0
3. Subtract line 2 from line 1. If less than zero, enter "0" (see instructions)	3.	0
4. Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)	4.	0
5a. NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a.	19,120
5b. NOL incurred in the current year	5b.	228,497
5c. Carryback of NOL from a subsequent year If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back	5c.	
5d. Add lines 5a through 5c	5d.	247,617
5e. NOLs expired before current year	5e.	
5f. Total NOLs available in this period (subtract line 5e from line 5d)	5f.	247,617
6. NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35)	6.	0
7. Unused NOLD (subtract line 6 from line 5f, do not enter less than zero)	7.	247,617

## SCHEDULE B - NYC NET OPERATING LOSS DEDUCTION SCHEDULE (NOLD)

APPLICABLE YEAR	COLUMN A Tax Year	COLUMN B Amount from NYC-2A or NYC-2, Sch. B, line 34	COLUMN C NYC Net Operating Loss Generated	COLUMN D NYC Net Operating Loss Utilized	COLUMN E NYC Net Operating Loss Expired	COLUMN F NYC Net Operating Loss Remaining
1. 2nd preceding year	2015	-79,182.	-79,182.	0.		79,182.
2. 1st preceding year	2016	83,138.		60,062.		19,120.
3. Current year	2017	-228,497.	-228,497.	0.		247,617.

**SCHEDULE C - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN**Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? ☐ YES ☐ NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) INCLUDED in combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

**SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN**Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? ☐ YES ☐ NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) EXCLUDED from combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.



**NYC-222**  
Department of Finance**UNDERPAYMENT OF ESTIMATED TAX BY  
BUSINESS AND GENERAL CORPORATIONS****2017**

ATTACH TO FORM NYC-2, NYC-2A, NYC-2S, NYC-3L, NYC-3A, NYC-4S OR NYC-4SEZ

Print or Type ▼

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 11-01, 2017 and ending 10-31-18

Name:

EMPLOYER IDENTIFICATION NUMBER

WISE ESPRESSO BAR CORP

**Computation of Underpayment**

1. 2017 tax (from NYC-2, Sch. A, line 4; NYC-2A, Sch. A, line 6; NYC-2S, Sch. A, line 4; NYC-3L, Sch. A, line 6; NYC-4S, Sch. A, line 5; NYC-4S-EZ, Sch. A, line 3; or NYC-3A, Sch. A, line 8) .....	1.	1,500.
2. Credits (from NYC-2, Schedule A, lines 5, 7, 8, 9, 10 and 11; NYC-2A, Schedule A, lines 7, 9, 10, 11, 12 and 13; NYC-3L, Schedule A, lines 7, 9a, 9b, 10a, 10b and 10c or NYC-3A, Schedule A, lines 9, 11a, 11b, 12a, 12b and 12c) .....	2.	
3. Line 1 less line 2 .....	3.	1,500.
4. 90% of line 3 .....	4.	1,350.

**Enter quarterly due dates of installments:**

1- FIRST 01-16-18	2- SECOND 04-17-18	3- THIRD 07-16-18	4- FOURTH 10-15-18
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5. 2016 Business Corporation Tax (C corp.) or 2016 General Corporation Tax (S corp.) .....	5.	1,500.			
6. Enter 25% of line 5 if over \$1000 or, for S corporations, if Form NYC-EXT was filed for 2016, enter amount from Form NYC-EXT, line 2 .....	6.	375.			
7. Line 4 less line 6 .....	7.	975.			
8. Enter amount of the installments due in Quarters 2, 3 and 4 (see inst.) .....	8.	325.	325.	325.	
9. Amount paid or credited for each period .....	9.				
10. Overpayment of previous installment (see instructions) .....	10.				
11. Total of lines 9 and 10 .....	11.				
12. OVERPAYMENT Quarter 1-line 11 less line 6 Quarters 2, 3 and 4-line 11 less line 8	12.				
13. UNDERPAYMENT Quarter 1-line 6 less line 11 Quarters 2, 3 and 4-line 8 less line 11	13.	375.	325.	325.	325.

→ **COMPUTATION CONTINUES ON PAGE 2****Exceptions that Avoid the Underpayment Penalty**

Total cumulative amount paid or credited from the beginning of the taxable year through the installment dates that correspond to the 15th day of the 3rd, 6th, 9th and 12th months of the taxable year

- ▲ **EXCEPTION 1-** Prior year's tax (2016) \$ 1,500.  
(see instructions)
- ▲ **EXCEPTION 2-** Tax on prior year's facts and law using 2017 rates  
(attach computation) (see instructions)
- ▲ **EXCEPTION 3-** Tax on annualized 2017 income  
(attach computation) (see instructions)
- ▲ **EXCEPTION 4-** Tax on recurring seasonal 2017 income  
(attach computation) (see instructions)

1 - FIRST QUARTER	2 - SECOND QUARTER	3 - THIRD QUARTER	4 - FOURTH QUARTER
	50% of 2016 tax	75% of 2016 tax	100% of 2016 tax
	750.	1,125.	1,500.
	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
	Enter 45% of tax	Enter 67.50% of tax	Enter 90% of tax

**COMPUTATION OF PENALTY**

	1- FIRST 01-16 18	2- SECOND 04-17 18	3- THIRD 07-16 18	4- FOURTH 10-15 18
14. Enter the date of payment or the 15th day of the 3rd month after the close of the taxable year, whichever is earlier .....14.	01-15-19	01-15-19	01-15-19	01-15-19
15. Number of days from due date of installment to the date shown on line 14 .....15.	364	273	183	92
16. Number of days on line 15 after 3/15/2017 and before 4/1/2017 ...16.				
17. Number of days on line 15 after 3/31/2017 and before 7/1/2017 ...17.				
18. Number of days on line 15 after 6/30/2017 and before 10/1/2017 ...18.				
19. Number of days on line 15 after 9/30/2017 and before 1/1/2018 ...19.				
20. Number of days on line 15 after 12/31/2017 and before 4/1/2018 ...20.	74			
21. Number of days on line 15 after 3/31/2018 and before 7/1/2018 ...21.	91	74		
22. Number of days on line 15 after 6/30/2018 and before 10/1/2018 ...22.	92	92	76	
23. Number of days on line 15 after 9/30/2018 and before 1/1/2019 ...23.	92	92	92	77
24. Number of days on line 15 after 12/31/2018 and before 3/15/2019 ...24.	15	15	15	15
25. Number of days on line 16 x 8% x amount on line 13 365 .....25.				
26. Number of days on line 17 x 8% x amount on line 13 365 .....26.				
27. Number of days on line 18 x 8% x amount on line 13 365 .....27.				
28. Number of days on line 19 x 8% x amount on line 13 365 .....28.				
29. Number of days on line 20 x * % x amount on line 13 365 .....29.	5.			
30. Number of days on line 21 x * % x amount on line 13 365 .....30.	6.	4.		
31. Number of days on line 22 x * % x amount on line 13 365 .....31.	6.	5.	4.	
32. Number of days on line 23 x * % x amount on line 13 365 .....32.	6.	5.	5.	4.
33. Number of days on line 24 x * % x amount on line 13 365 .....33.	1.	1.	1.	1.
34. Add lines 25 through 33 .....34.	24.	15.	10.	5.
35. To complete this line, refer to the instructions for line 35 .....35.				
36. Add the amounts on line 34 (or line 35, if applicable) for quarters 1 through 4. Enter total and transfer amount to Form NYC-4SEZ, line 9c, Form NYC-4S, Schedule A, line 11c, Form NYC-3L, Schedule A, line 17c, Form NYC-3A, Sch. A, line 19c, Form NYC-2, Schedule A, line 16c, Form NYC-2A, Schedule A, line 18c or Form NYC-2S, Sch. A, line 8c. (see instructions for line 35) .....36.				54.


REV 07/25/18 PRO

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30921716

\*For information regarding interest rates, call 311.  
If calling from outside of the five NYC boroughs,  
please call 212-NEW-YORK (212-639-9675).  
You may also consult the Finance website at [nyc.gov/finance](http://nyc.gov/finance)

 <b>NYC</b> Department of Finance	<b>NYC</b> <b>579-COR</b>	<b>NEW YORK CITY DEPARTMENT OF FINANCE</b> <b>Signature Authorization for</b> <b>E-Filed Business Corporation Tax Return</b>	<b>2017</b>
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**ELECTRONIC RETURN ORIGINATORS (ERO): DO NOT MAIL THIS FORM TO THE DEPARTMENT OF FINANCE. KEEP THIS FOR YOUR RECORDS.**

LEGAL NAME OF CORPORATION:  WISE ESPRESSO BAR CORP	EMPLOYER IDENTIFICATION NUMBER  [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
EMAIL ADDRESS:	TYPE OF RETURN: <input type="checkbox"/> NYC-EXT <input type="checkbox"/> NYC-EXT.1 <input type="checkbox"/> NYC-300 (2018) <input type="checkbox"/> NYC-400 (2018) <input checked="" type="checkbox"/> NYC-2 <input type="checkbox"/> NYC-2A <input type="checkbox"/> NYC-2S

**Financial Institution Information - must be included if electronic payment is authorized**

AMOUNT OF AUTHORIZED DEBIT:  1,554.	FINANCIAL INSTITUTION ROUTING NUMBER:  [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	FINANCIAL INSTITUTION ACCOUNT NUMBER:  736898797
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**Part A - Declaration and authorization of corporate officer for Forms NYC-2, NYC-2A, NYC-2S, NYC-EXT, NYC-EXT.1, NYC-300 or NYC-400**

Under penalty of perjury, I declare that I am an officer of the corporation authorized to act on behalf of the above-named corporation, and that I have examined the information on its 2017 New York City electronically filed corporation tax return, including any accompanying schedules, attachments, and statements or other report checked above, and to the best of my knowledge and belief, the electronically filed corporation tax return or other report is true, correct, and complete. The ERO has my consent to send the 2017 New York City electronically filed corporation tax return or other report checked above to New York City Department of Finance through the Internal Revenue Service. I authorize the ERO to enter my PIN as my signature on the 2017 New York City electronically filed corporation tax return or other report, or I will enter my PIN as my signature on the 2017 New York City electronically filed corporation tax return or other report. If I am paying the New York City corporation tax owed by electronic funds withdrawal, I authorize the New York City Department of Finance and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on the corporation's 2017 New York City electronically filed corporation tax return or other report, and I authorize the financial institution to debit the amount from that account.

**Officer's PIN (mark an X in one box only)**

☐ I authorize \_\_\_\_\_ ERO FIRM NAME \_\_\_\_\_ to enter my PIN: [ 4 ] [ 1 ] [ 2 ] [ 1 ] [ 4 ]

as my signature on the corporation's 2017 electronically filed corporation tax return or other report checked above.

☒ As an authorized person of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed corporation tax return or other report checked above.

Signature of authorized person \_\_\_\_\_ PRESIDENT \_\_\_\_\_ 01-23-19  
Official title Date

**Part B - Declaration of electronic return originator (ERO) and paid preparer**

Under penalty of perjury, I declare that the information contained in the above-named corporation's 2017 New York City electronically filed corporation tax return or other report checked above is the information furnished to me by the corporation's authorized officer. If the corporate officer furnished me with a completed 2017 New York City paper corporation tax return or other report signed by a paid preparer, I declare that the information contained in the corporation's 2017 New York City electronically filed corporation tax return or report is identical to that contained in the paper return or report. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2017 New York City electronically filed corporation tax return or other report, and, to the best of my knowledge and belief, the return or other report is true, correct, and complete. I have based this declaration on all information available to me.

**ERO EFIN/PIN:** Enter your six-digit EFIN followed by your five digit PIN: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

ERO's Signature _____	MCLAN ACCOUNTING SERVICES Print Name	01-23-19 Date
Paid Preparer's Signature _____	MARINA LERNER Print Name	Date

**PURPOSE -** A completed Form NYC-579-COR provides documentation that an ERO has been authorized to electronically file the Business Corporation Tax return or other report. The officer of the corporation who is authorized to sign the corporation's returns may designate the ERO to electronically sign the return or other report by entering the officer's personal identification number (PIN). The form also authorizes payment of tax due on an electronically submitted return or report by an automatic clearing house (ACH) debit from a designated checking or savings account of the corporation. **You cannot revoke this authorization.**

**GENERAL INSTRUCTIONS -** Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return or report before the ERO transmits the electronically filed Form NYC-2A (Combined Business Corporation Tax Return); NYC-2 (Business Corporation Tax Return); NYC-2S (Business Corporation Tax Return); NYC-EXT (Application for 6-month Extension to File Business Income Tax Return); NYC-EXT.1 (Application for Additional Extension); NYC-300 (Mandatory First Installment (MFI) by Business C Corporations) or NYC-400 (Declaration of Estimated Tax by Business Corporations and Subchapter S General Corporations).

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns or reports (Forms NYC-2, NYC-2A, NYC-2S, NYC-EXT, NYC-EXT.1, NYC-300 or NYC-400). Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case.

**Do not mail Form NYC-579-COR to the Department of Finance.** The EROs/paid preparers must keep the completed Form NYC-579-COR for three years from the due date of the return or report or the date the return or report was filed, whichever is later, and must present it to the Department of Finance upon request.

WISE ESPRESSO BAR CORP

1

**Additional information from your 2017 New York City General Corp Tax Return**

NYC-2: Business Corporation Tax Return

Sch B, NYS Franchise Tax Rider

Continuation Statement

Description	Amount
OTHER STATE TAX	2,380
<b>Total</b>	<b>2,380</b>

NYC-2: Business Corporation Tax Return

Sch G, Significant Business Activities Statement

Continuation Statement

EXPRESSO BAR
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DO NOT MAIL

<b>Form 1120</b> Department of the Treasury Internal Revenue Service		<b>U.S. Corporation Income Tax Return</b> For calendar year 2017 or tax year beginning <u>Nov 1</u> , 2017, ending <u>Oct 31</u> , 2018 ▶ Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for instructions and the latest information.		OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2017</div>
<b>A Check if:</b> 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		<b>NAME</b> WISE ESPRESSO BAR CORP Number, street, and room or suite no. If a P.O. box, see instructions. 3120 CONEY ISLAND AVE City or town, state, or province, country, and ZIP or foreign postal code BROOKLYN NY 11235		<b>B Employer identification number</b>  <b>C Date incorporated</b> 11/15/2013 <b>D Total assets (see instructions)</b> \$ 213,940
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change				
Income	1a Gross receipts or sales		1a	2,480,789
	b Returns and allowances		1b	
	c Balance. Subtract line 1b from line 1a		1c	2,480,789
	2 Cost of goods sold (attach Form 1125-A)		2	1,875,271
	3 Gross profit. Subtract line 2 from line 1c		3	605,518
	4 Dividends (Schedule C, line 19)		4	
	5 Interest		5	
	6 Gross rents		6	
	7 Gross royalties		7	
	8 Capital gain net income (attach Schedule D (Form 1120))		8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	
10 Other income (see instructions—attach statement)		10		
11 <b>Total income.</b> Add lines 3 through 10		11	605,518	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)		12	95,420
	13 Salaries and wages (less employment credits)		13	236,196
	14 Repairs and maintenance		14	0
	15 Bad debts		15	
	16 Rents		16	158,133
	17 Taxes and licenses		17	194,148
	18 Interest		18	13,500
	19 Charitable contributions		19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	11,141
	21 Depletion		21	
	22 Advertising		22	0
	23 Pension, profit-sharing, etc., plans		23	
	24 Employee benefit programs		24	
	25 Domestic production activities deduction (attach Form 8903)		25	
	26 Other deductions (attach statement) <b>Other Deductions Statement</b>		26	127,857
	27 <b>Total deductions.</b> Add lines 12 through 26		27	836,395
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28	-230,877
29a Net operating loss deduction (see instructions)		29a		
b Special deductions (Schedule C, line 20)		29b		
c Add lines 29a and 29b		29c		
Tax, Refundable Credits, and Payments	30 <b>Taxable income.</b> Subtract line 29c from line 28. See instructions		30	-230,877
	31 Total tax (Schedule J, Part I, line 11)		31	
	32 Total payments and refundable credits (Schedule J, Part II, line 21)		32	
	33 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		33	
	34 <b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34	
	35 <b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
	36 Enter amount from line 35 you want: <b>Credited to 2018 estimated tax</b> ▶ <b>Refunded</b> ▶		36	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
<b>Sign Here</b> Signature of officer _____ Date _____		Title <b>PRESIDENT</b>		
May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	MARINA LERNER		MARINA LERNER	01/28/2019
	Firm's name ▶ McLAN ACCOUNTING LLC		Firm's EIN	
Firm's address ▶ 4121 18 AVE. BROOKLYN NY 11218		Phone no. (718) 871-8250		

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120 (2017)

<b>Schedule G Dividends and Special Deductions</b> (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
<b>3</b>	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
<b>8</b>	Dividends from wholly owned foreign subsidiaries		100	
<b>9</b>	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
<b>11</b>	Dividends from affiliated group members		100	
<b>12</b>	Dividends from certain FSCs		100	
<b>13</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
<b>14</b>	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
<b>15</b>	Foreign dividend gross-up			
<b>16</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
<b>17</b>	Other dividends			
<b>18</b>	Deduction for dividends paid on certain preferred stock of public utilities			
<b>19</b>	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4			
<b>20</b>	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			



**Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation. See instructions . . . . . ▶	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3 . . . . .		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	<b>Total credits.</b> Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	<b>Total.</b> Add lines 9a through 9f		10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

**Part II—Payments and Refundable Credits**

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	( )
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	<b>Total payments.</b> Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions).	19d	
20	<b>Total credits.</b> Add lines 19a through 19d	20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32	21	

**Schedule K Other Information** (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 722410		
b	Business activity ▶ EXPRESSO BAR		
c	Product or service ▶ SERVICES		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

**Schedule K Other Information** (continued from page 3)**5** At the end of the tax year, did the corporation:

Yes	No
	X

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes	No
	X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. . . . . **X**
- If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
- If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? . . . . . **X**
- For rules of attribution, see section 318. If "Yes," enter:

(a) Percentage owned ▶ \_\_\_\_\_ and (b) Owner's country ▶ \_\_\_\_\_

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ \_\_\_\_\_

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ☐
- If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ \_\_\_\_\_

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ \_\_\_\_\_ 1

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ☐
- If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) . . . . . ▶ \$ 13,038.

- 13** Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? . . . . . **X**

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ \_\_\_\_\_

- 14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . . **X**
- If "Yes," complete and attach Schedule UTP.

- 15a** Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? . . . . . **X**

- b** If "Yes," did or will the corporation file required Forms 1099? . . . . . **X**

- 16** During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? . . . . . **X**

- 17** During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . . **X**

- 18** Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . . **X**

- 19** During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . . **X**

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
1	Cash . . . . .		6,500.		10,119.
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .		19,830.		109,850.
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .	122,080.		122,080.	
b	Less accumulated depreciation . . . . .	( 88,254.)	33,826.	( 99,395.)	22,685.
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	97,612.		97,612.	
b	Less accumulated amortization . . . . .	( 28,514.)	69,098.	( 38,326.)	59,286.
14	Other assets (attach statement) . . . . .		12,000.		12,000.
15	<b>Total assets</b> . . . . .		141,254.		213,940.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .		138,542.		231,406.
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .		36,782.		247,481.
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .	200.	200.	200.	200.
23	Additional paid-in capital . . . . .				
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		-34,270.		-265,147.
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( )		( )
28	<b>Total liabilities and shareholders' equity</b> . . . . .		141,254.		213,940.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books . . . . .	-230,877.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$	
3	Excess of capital losses over capital gains . . . . .				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . . . \$		a	Depreciation . . . . . \$	
b	Charitable contributions . . . . . \$		b	Charitable contributions \$	
c	Travel and entertainment . . . . . \$				
6	Add lines 1 through 5 . . . . .	-230,877.	9	Add lines 7 and 8 . . . . .	
			10	Income (page 1, line 28) — line 6 less line 9	-230,877.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year . . . . .	-34,270.	5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .	-230,877.		b Stock . . . . .	
3	Other increases (itemize):			c Property . . . . .	
			6	Other decreases (itemize):	
4	Add lines 1, 2, and 3 . . . . .	-265,147.	7	Add lines 5 and 6 . . . . .	
			8	Balance at end of year (line 4 less line 7)	-265,147.

Form <b>1125-A</b> (Rev. October 2016) Department of the Treasury Internal Revenue Service	<b>Cost of Goods Sold</b>  ▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B. ▶ Information about Form 1125-A and its instructions is at <a href="http://www.irs.gov/form1125a">www.irs.gov/form1125a</a> .	OMB No. 1545-0123																																
Name <b>WISE ESPRESSO BAR CORP</b>		Employer identification number																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1</td> <td style="width: 75%;">Inventory at beginning of year . . . . .</td> <td style="width: 5%; text-align: center;">1</td> <td style="width: 15%; text-align: right;">19,830</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Purchases . . . . .</td> <td style="text-align: center;">2</td> <td style="text-align: right;">1,965,291</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Cost of labor . . . . .</td> <td style="text-align: center;">3</td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td>Additional section 263A costs (attach schedule) . . . . .</td> <td style="text-align: center;">4</td> <td></td> </tr> <tr> <td style="text-align: center;">5</td> <td>Other costs (attach schedule) . . . . . <i>supplies</i></td> <td style="text-align: center;">5</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6</td> <td><b>Total.</b> Add lines 1 through 5 . . . . .</td> <td style="text-align: center;">6</td> <td style="text-align: right;">1,985,121</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Inventory at end of year . . . . .</td> <td style="text-align: center;">7</td> <td style="text-align: right;">109,850</td> </tr> <tr> <td style="text-align: center;">8</td> <td><b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .</td> <td style="text-align: center;">8</td> <td style="text-align: right;">1,875,271</td> </tr> </table>			1	Inventory at beginning of year . . . . .	1	19,830	2	Purchases . . . . .	2	1,965,291	3	Cost of labor . . . . .	3		4	Additional section 263A costs (attach schedule) . . . . .	4		5	Other costs (attach schedule) . . . . . <i>supplies</i>	5	0	6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	1,985,121	7	Inventory at end of year . . . . .	7	109,850	8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	8	1,875,271
1	Inventory at beginning of year . . . . .	1	19,830																															
2	Purchases . . . . .	2	1,965,291																															
3	Cost of labor . . . . .	3																																
4	Additional section 263A costs (attach schedule) . . . . .	4																																
5	Other costs (attach schedule) . . . . . <i>supplies</i>	5	0																															
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	1,985,121																															
7	Inventory at end of year . . . . .	7	109,850																															
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	8	1,875,271																															
9a Check all methods used for valuing closing inventory: (i) <input checked="" type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶																																		
b Check if there was a writedown of subnormal goods . . . . . ▶ <input type="checkbox"/>																																		
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ▶ <input type="checkbox"/>																																		
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . . <b>9d</b>																																		
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																		
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																		

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

### Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

### Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the Instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.



Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2017, or tax year beginning Nov 1, 2017, ending Oct 31, 20 18**2017**Department of the Treasury  
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879C](http://www.irs.gov/Form8879C) for the latest information.**

Name of corporation

Employer identification number

WISE ESPRESSO BAR CORP

**Part I Tax Return Information** (Whole dollars only)

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	605,518.
<b>2</b>	Taxable income (Form 1120, line 30)	<b>2</b>	-230,877.
<b>3</b>	Total tax (Form 1120, line 31)	<b>3</b>	
<b>4</b>	Amount owed (Form 1120, line 34)	<b>4</b>	
<b>5</b>	Overpayment (Form 1120, line 35)	<b>5</b>	

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_  
ERO firm name  
on the corporation's 2017 electronically filed income tax return.

☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_ Title ▶ PRESIDENT

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1	2	1	9	4	4	4	1	2	1	1
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112, IRS e-file Application and Participation**, and **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns**.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 01/28/2019

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 11/15/17 PRO

Form **8879-C** (2017)

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2017**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

WISE ESPRESSO BAR CORP

Form 1120 Line 20

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,141.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,141.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . <b>25</b>								
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . <b>28</b>								
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . <b>29</b>								

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2017 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2017 tax year . . . . .				<b>43</b>	9,812.
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	9,812.





Form 1120  
Schedule LOther Liabilities  
and Adjustments to Shareholders' Equity

2017

Name

WISE ESPRESSO BAR CORP

Employer Identification No.

Other Current Liabilities:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 18 . . . . . ▶		
Other Liabilities:	Beginning of tax year	End of tax year
AMEX CR CD	0.	0.
CHASE CR CD**1357	29,900.	0.
CITIBANK CR CD	901.	0.
AMEX BRC	0.	241,500.
CHASE CR CD**9102	5,981.	5,981.
Totals to Form 1120, Schedule L, line 21 . . . . . ▶	36,782.	247,481.
Retained Earnings – Appropriated:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 24 . . . . . ▶		
Adjustments to Shareholders' Equity:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 26 . . . . . ▶		

**IRS e-file Authentication Statement****2017**

► Keep for your records

Name(s) Shown on Return

WISE ESPRESSO BAR CORP

Employer ID No.

**A – Practitioner PIN Authorization**

QuickZoom to the Federal Information Worksheet to enter PIN information . . . . . ➡

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN . . . . .

ERO entered Officer's PIN . . . . .

X

**B – Signature of Electronic Return Originator****ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**I am signing this Tax Return by entering my PIN below.**ERO's PIN (EFIN followed by any 5 numbers) . . . . . EFIN 121944 Self-Select PIN 41211**C – Signature of Officer****Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure:**

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

**Electronic Funds Withdrawal Consent (if applicable):**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.**Officer's PIN . . . . . 41214Date . . . . . 01/23/2019

Form 1120, Line 29a

## Net Operating Loss Worksheet

2017

Name

WISE ESPRESSO BAR CORP

Employer Identification Number

**CURRENT LAW: Two year carryback, twenty year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2016 . . . . .			
2015 . . . . .	10,892.		10,892.
2014 . . . . .			
2013 . . . . .	2,146.		2,146.
2012 . . . . .			
2011 . . . . .			
2010 . . . . .			
2009 . . . . .			
2008 . . . . .			
2007 . . . . .			
2006 . . . . .			
2005 . . . . .			
2004 . . . . .			
2003 . . . . .			
2002 . . . . .			
2001 . . . . .			
2000 . . . . .			
1999 . . . . .			
1998 . . . . .			
1997 . . . . .			
Total new law . . . . .	13,038.		13,038.

**OLD LAW: Three year carryback, fifteen year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011 . . . . .			
2010 . . . . .			
2009 . . . . .			
2008 . . . . .			
2007 . . . . .			
2006 . . . . .			
2005 . . . . .			
2004 . . . . .			
2003 . . . . .			
2002 . . . . .			
2001 . . . . .			
2000 . . . . .			
1999 . . . . .			
1998 . . . . .			
1997 . . . . .			
Total old law . . . . .			

WISE ESPRESSO BAR CORP

**Net Operating Loss Summary**

<b>NOL Carryover Year</b>	<b>A NOL Carryover Available</b>	<b>B Deduction Allowed in Current Year</b>	<b>C Adjustment Under Section 172(b)(2)</b>	<b>D Remaining Carryover 20 Years</b>	<b>E Remaining Carryover 15 Years*</b>
2016 . . . . .					
2015 . . . . .	10,892.			10,892.	
2014 . . . . .					
2013 . . . . .	2,146.			2,146.	
2012 . . . . .					
2011 . . . . .					
2010 . . . . .					
2009 . . . . .					
2008 . . . . .					
2007 . . . . .					
2006 . . . . .					
2005 . . . . .					
2004 . . . . .					
2003 . . . . .					
2002 . . . . .					
2001 . . . . .					
2000 . . . . .					
1999 . . . . .					
1998 . . . . .					
1997 . . . . .					
Totals . . . . .	13,038.			13,038.	
Less: Carryover expiring due to 20-year limitation . . . . .					
Less: Carryover expiring due to 15-year limitation . . . . .					
Add: Current year net operating loss . . . . .					230,877.
Less: Carryback of current year net operating loss . . . . .					
Net operating loss carryover to next year . . . . .					243,915.

WISE ESPRESSO BAR CORP

1

**Additional information from your 2017 Federal Corporation Tax Return****Form 1120: US Corporation Income Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,360
AMORTIZATION	9,812
AUTOMOBILE AND TRUCK EXPENSE	14,571
BANK CHARGES	9,257
CLEANING	300
INSURANCE	4,758
LEGAL AND PROFESSIONAL	850
OFFICE EXPENSE	1,175
TELEPHONE	3,035
UTILITIES	67,685
WEBSITE	3,766
PROF. SVC.	10,700
EXTERMINATING	588
<b>Total</b>	<b>127,857</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17A****Itemization Statement**

Description	Amount
NYS CORP TAX	1,863.
NYC CORP TAX	517.
<b>Total</b>	<b>2,380.</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17C****Itemization Statement**

Description	Amount
FICA	25,369.
SUTA	2,493.
FUTA	707.
<b>Total</b>	<b>28,569.</b>

**SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return****Line 17D****Itemization Statement**

Description	Amount
NYS SALES TAX	163,199.
<b>Total</b>	<b>163,199.</b>